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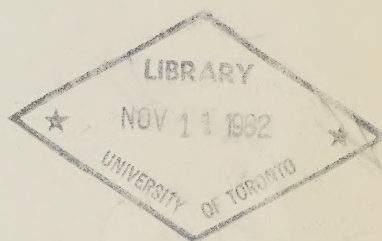
Gouvernement
du Canada

DEPT. OF FINANCE

Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

Public accounts of Canada

1982



Volume I

Summary Report and Financial Statements

Canada



Government
of Canada

Gouvernement
du Canada

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Volume I

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Canada

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To His Excellency

The Right Honourable Edward Schreyer,
C.C., C.M.M., C.D.,
*Governor General and
Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your
Excellency the Public Accounts of Canada for the year
ended March 31, 1982.

All of which is respectfully submitted.

Marc Lalonde,
Minister of Finance.

OTTAWA, OCTOBER 14, 1982

*To The Honourable Marc Lalonde,
Minister of Finance.*

In accordance with the provisions of Section 55(1) of
the Financial Administration Act, Revised Statutes of
Canada, 1970, c. F. 10, I have the honour to transmit
herewith the Public Accounts of Canada for the year
ended March 31, 1982, to be laid by you before the
House of Commons.

Respectfully submitted,

Jean-Jacques Blais,
Receiver General for Canada.

OTTAWA, OCTOBER 14, 1982

*To The Honourable Jean-Jacques Blais,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of
Canada for the year ended March 31, 1982.

Under Section 55(1) of the Financial Administration
Act, Revised Statutes of Canada, 1970, c. F. 10, the
Public Accounts for each fiscal year shall be prepared
by the Receiver General and shall be laid before the
House of Commons by the Minister of Finance on or
before the thirty-first day of December next following
the end of that year, or if Parliament is not then sitting,
within any of the first fifteen days next thereafter that
Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year
including summary statements; the financial statements
of Canada on which the Auditor General has expressed
an opinion, namely, the statements of transactions, of
revenue and expenditure on a gross and net basis, of the
assets and liabilities of Canada and of the use of appro-
priations together with related notes; the observations by
the Auditor General on the financial statements of
Canada; analyses of budgetary revenue and expenditure,
and of asset and liability accounts together with those
statements required by the Financial Administration
Act to be published in the Public Accounts and various
other schedules and statements.

Volume II—Details of the financial operations of the
Government, segregated by department.

Volume III—The financial statements of Crown cor-
porations and the auditors' reports thereon.

The audited financial statements, contained in
Volume I, are for the year ended March 31, 1982. They
are, however, dated September 15, to allow for the
closing and audit of accounts.

Respectfully submitted,

David Kirkwood,
Deputy Receiver General for Canada.

OTTAWA, OCTOBER 14, 1982

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of outlays by envelope;

SECTION 5: review of budgetary revenue;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of loans, investments and advances;

SECTION 8: analysis of specified purpose accounts;

SECTION 9: analysis of other liabilities;

SECTION 10: analysis of foreign exchange accounts;

SECTION 11: analysis of unmatured debt;

SECTION 12: analysis of other accounts reported on the Statement of Assets and Liabilities;

SECTION 13: supplementary information required by the Financial Administration Act; and,

SECTION 14: other miscellaneous information.

Volume II

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates, and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use of the authority given by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to budgetary expenditure, the values of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) *Programs by Activity—Budgetary*

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) *Grants and Contributions*

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) *Budgetary Expenditure by Program and Standard Object*

This table presents expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Budgetary Expenditure of Major Capital Projects*

This table presents, by activity within each program, the estimated total cost of each major capital project, together with the related current year estimates and expenditures, and the total expenditure to date.

(vii) *Revenue*

Each department displays summary and detailed statements of revenue collected as part of its operations.

(viii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(ix) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) **ADDITIONAL INFORMATION AND ANALYSIS**

Further details are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- accounts receivable and deletions (Section 32);
- professional and special services (Section 33);
- construction and acquisition of land, buildings, machinery and equipment (Section 34);
- payments of damage claims, ex gratia payments, federal court awards and nugatory payments (Section 35);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 36);
- grants and contributions (Section 37); and,
- miscellaneous statements by department (Section 38).

Volume III

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty. The activities of Schedule B (departmental) corporations are reported by the responsible departments in Volume II, either under departmental budgetary expenditure or in separate reports.

VOLUME 1

TABLE OF CONTENTS

SECTION

1. Comparative Statements of Transactions.
2. Audited Financial Statements of the Government of Canada.
3. Observations by the Auditor General on the Financial Statements of the Government of Canada.
4. Outlays by Envelope.
5. Budgetary Revenue.
6. Budgetary Expenditure.
7. Loans, Investments and Advances.
8. Specified Purpose Accounts.
9. Other Liabilities.
10. Foreign Exchange Accounts.
11. Unmatured Debt.
12. Other Accounts reported on the Statement of Assets and Liabilities.
13. Supplementary Information Required by the Financial Administration Act.
14. Other Miscellaneous Information.
15. Index.

SECTION 1

1981-82 PUBLIC ACCOUNTS

Comparative Statements of Transactions

CONTENTS

	<i>Page</i>
Introduction	1.3
Summary statement of transactions—Public Accounts presentation.....	1.4
Summary statement of transactions—Extended National Accounts presentation.....	1.13
Public Accounts and Extended National Accounts reconciliation	1.17

INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, and are referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions block of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy. The remaining blocks show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

The form of presentation is fairly consistent with the tables presented in the Budget Speech, the presentation in the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, and is compatible with other sections of the Public Accounts.

Budgetary revenue and expenditure in this section treat Canada Post as a Crown corporation for all years, for purposes of comparability. This differs from Section 2 in which Canada Post is treated as a Crown corporation only from October 16, 1981, the date of its commencement. The treatment of Canada Post as a Crown corporation for all years is consistent with the Budget presentation but differs from the Statement of Financial Operations. An explanation of the difference in the treatment of Canada Post in this section and in Section 2 is provided in Note 6 to the audited financial statements included in Section 2 of this volume.

Figures for budgetary and non-budgetary items in the Public Accounts presentation of this section, for 1977-78 to 1979-80, have not been adjusted to take account of minor

changes in departmental responsibilities and classification of accounts which may have occurred. Thus, most components are comparable from one year to the next. However, the statements have been adjusted to reflect changes which have a significant impact on year to year comparisons. Contracting-out payments, which were formerly part of fiscal transfers in the Department of Finance, have been recorded as part of the Canada Assistance Plan throughout the year in line with current practice; similarly, payments related to guaranteed loans have been recorded as part of education support, whereas they had previously been recorded as expenditures of the Department of Finance. The write-offs in 1977-78 of loans to Atomic Energy of Canada Limited, developing countries and the Canadian Dairy Commission have been reallocated to the individual years to which the transactions relate.

Non-budgetary transactions have been redefined to include subscriptions and notes payable to international organizations other than the International Monetary Fund. These transactions had previously been recorded as foreign exchange transactions.

Extended National Accounts Presentation

The presentation of the Government's financial transactions on an Extended National Accounts basis in the Public Accounts was first introduced for the year ended March 31, 1977. As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to herein as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of each year is also shown. It may be noted that starting with the line entitled "Financial requirements (excluding foreign exchange)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due in part to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to certain special funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, as transactions of these agencies and special funds are included in the National Accounts transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in the National Accounts transactions. As a result, they are not included in the loans and other transactions adjustment. In determining the surplus or deficit on a National Accounts basis, certain revenue items, such as corporate income taxes, are reflected on an accrual, as opposed to a cash basis. The loans and other transactions section includes the adjusting entry required to convert from the accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to \$8,331 million for the year ended March 31, 1982. The budgetary deficit of \$13,606 million was offset by a source of \$5,275 million for non-budgetary transactions. Foreign exchange transactions increased requirements \$347 million. Total financial requirements were \$8,678 million in 1981-82. These transactions, together with the \$9,367 million increase in unmatured debt, resulted in a cash balance of \$6,620 million at March 31, 1982. Therefore, the increase in the cash balance, from the \$5,931 million at the beginning of the year, is \$689 million.

The audited statements, presented in Section 2 of this volume, reflect the change in the level of the provision for the valuation of assets in the particular years in which the provision was adjusted. The adjustment of the provision does not affect financial requirements since it is internal to the Government. Table 1.1.1 presents the transactions on an historical

basis consistent with the Statement of Transactions in Section 2.

In order to provide an historical series on a consistent accounting basis, the provision for the valuation of assets has been reallocated to the years to which the provision applied. Table 1.1.2 presents the financial transactions on a reallocated basis as described below. With respect to the Government's share of unemployment insurance costs, the net requirements of revolving funds, the undisbursed balances of appropriations to special accounts and the unamortized portion of bond flotation costs, the amounts have been recorded as expenditures of the departments to which they relate in the year the provision applied. That portion of the general provision which relates to loans, investments and advances has also been reallocated to the years to which it applies, but has not been identified with any particular department. The allocation of this provision by fiscal years is shown in Table 1.3.

TABLE 1.1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION⁽¹⁾
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. Budgetary transactions					
A. Revenue.....	32,093	34,313	38,936	45,398	54,068
B. Expenditure.....	- 42,129	- 50,498	- 51,724	- 58,066	- 67,674
Deficit	- 10,036	- 16,185	- 12,788	- 12,668	- 13,606
II. Non-budgetary transactions					
A. Loans, investments and advances ⁽²⁾	- 1,217	- 386	- 119	- 493	- 1,239
B. Specified purpose accounts ⁽²⁾	2,130	3,158	2,047	2,781	4,345
C. Other transactions	853	2,300	415	263	2,169
Net source	1,766	5,072	2,343	2,551	5,275
Financial requirements (excluding foreign exchange)	- 8,270	- 11,113	- 10,445	- 10,117	- 8,331
III. Foreign exchange transactions⁽³⁾	1,007	4,262	- 128	1,157	- 347
Total financial requirements ⁽⁴⁾	- 7,263	- 6,851	- 10,573	- 8,960	- 8,678
IV. Unmatured debt transactions⁽³⁾	8,172	8,778	7,878	11,153	9,367
Change in cash balance ⁽⁵⁾	909	1,927	- 2,695	2,193	689
V. Cash balance at end of year	4,506	6,433	3,738	5,931	6,620

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 2 of this volume except for the Post Office Department which is presented for all years as a Crown corporation.

(2) For purposes of presenting the transactions of Government,

(a) loans, investments and advances, for the years 1978 through 1980, include working capital advances to revolving funds, departments and agencies; and,

(b) specified purpose accounts include advances made to the Unemployment Insurance Account.

(3) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(4) Cash requirements (-).

(5) Cash decrease (-).

TABLE 1.1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. Budgetary transactions					
A. Revenue.....	32,093	34,313	38,936	45,398	54,068
B. Expenditure.....	- 42,382	- 46,539	- 50,416	- 58,066	- 67,674
Deficit	- 10,289	- 12,226	- 11,480	- 12,668	- 13,606
II. Non-budgetary transactions					
A. Loans, investments and advances	- 1,770	- 1,102	- 1,428	- 523	- 1,239
B. Specified purpose accounts	2,771	2,780	2,047	2,781	4,345
C. Other transactions	839	- 565	416	293	2,169
Net source	1,840	1,113	1,035	2,551	5,275
Financial requirements (excluding foreign exchange)	- 8,449	- 11,113	- 10,445	- 10,117	- 8,331
III. Foreign exchange transactions⁽¹⁾	1,186	4,262	- 128	1,157	- 347
Total financial requirements ⁽²⁾	- 7,263	- 6,851	- 10,573	- 8,960	- 8,678
IV. Unmatured debt transactions⁽¹⁾	8,172	8,778	7,878	11,153	9,367
Change in cash balance ⁽³⁾	909	1,927	- 2,695	2,193	689
V. Cash balance at end of year	4,506	6,433	3,738	5,931	6,620

(1) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(2) Cash requirements (-).

(3) Cash decrease (-).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue increased \$8,670 million, or 19.1%, to a level of \$54,068 million in 1981-82. Taxes on energy production revenue and energy products account for a large portion of the \$7,305 million increase in total tax revenue. The growth in non-tax revenue was largely from Bank of Canada profits, interest on bank deposits and a special \$300 million entry to other non-tax revenue for the transfer of uranium stockpiles to Eldorado Nuclear Limited.

Personal income tax revenue increased 21.2%. This reflects strong growth in the personal income tax base, particularly from investment income sources. Revenue growth was further supported by the fact that taxable income growth per individual was faster than the growth of the indexation factor in 1981. As a result, there was a tendency for taxpayers to move to higher tax brackets.

Corporate income tax collections remained close to their 1980-81 level. Revenue collections from this source began to weaken as the profit position of corporations deteriorated during 1981-82. The first full year effect of the petroleum and gas revenue tax occurred in 1981-82. Revenue from this source increased from \$27 million in 1980-81 to \$864 million in 1981-82. This total includes a small amount of revenue collected from the incremental oil revenue tax, which became effective January 1982.

Revenue from excise taxes and duties increased \$2,075 million, or 17.7%. The major source of increase was the natural gas and gas liquids tax, which had its first full year

effect in 1981-82. Revenue from the sales tax and excise duties grew roughly at the rate of nominal output. Revenue from excise duties was supported by the indexation of the specific duties on alcohol and tobacco. The growth in customs import duties was slowed somewhat by the impact of scheduled tariff reductions under the Multilateral Trade Negotiations. The growth in total revenue from excise taxes and duties was lowered by a decline in revenue from oil export charges. The decline from this source results from crediting \$445 million to a specified purpose account for the oil export charges portion which accrued to the provinces from November 1980 through January 1982. This credit more than offset an increase in revenue from the transportation fuel compensation recovery charge.

Revenue from the special petroleum compensation charge totalled \$473 million in 1981-82. This charge was levied on domestic and imported oil at various rates from March 3, 1981 to September 21, 1981 to offset the cost of subsidizing additional imports of oil resulting from the production cutbacks in Alberta.

Revenue from the petroleum and gas revenue tax, the natural gas and gas liquids tax and the special petroleum compensation charge increased \$2,121 million in 1981-82. This accounts for 29% of the increase in total tax revenue.

Return on investments increased \$965 million, or 23.4%. The main sources of increase were Bank of Canada profits and interest on bank deposits. The important factors explaining the increases in these components of return on investments were the higher levels of interest rates and government cash balances.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. Budgetary transactions					
A. REVENUE, Section 5					
Tax revenue—					
Income tax—					
Personal	13,988	14,656	16,808	19,837	24,046
Corporation	5,280	5,654	6,951	8,106	8,118
Non-resident	503	568	787	867	1,018
Petroleum and gas revenue tax				27	864
	19,771	20,878	24,546	28,837	34,046
Excise taxes and duties—					
Sales tax	4,427	4,729	4,698	5,429	6,185
Customs import duties	2,312	2,747	3,000	3,188	3,439
Excise duties	882	878	895	1,042	1,175
Natural gas and gas liquids tax				187	998
Oil export charges	432	328	750	842	519
Special petroleum compensation charge					473
Special excise tax-Gasoline	598	516	421	453	436
Other	472	499	502	573	564
	9,123	9,697	10,266	11,714	13,789
Other tax revenue	66	77	96	99	120
Total tax revenue	28,960	30,652	34,908	40,650	47,955
Non-tax revenue—					
Return on investments—					
Bank of Canada	786	925	1,084	1,459	1,853
Canada Mortgage and Housing Corporation	700	753	782	839	873
Exchange Fund Account	138	325	404	620	763
Interest on bank deposits	196	407	244	318	701
Farm Credit Corporation	161	184	210	243	285
Other return on investments	611	564	620	651	620
	2,592	3,158	3,344	4,130	5,095
Other non-tax revenue	541	503	684	618	1,018
Total non-tax revenue	3,133	3,661	4,028	4,748	6,113
Total revenue	32,093	34,313	38,936	45,398	54,068

B. Expenditure

Budgetary expenditure in 1981-82 increased 16.5% to \$67,674 million, compared to increases of 15.2% in 1980-81 and 8.3% in 1979-80.

Of the total increase of \$9,608 million, public debt charges, old age security benefits, National Defence, and fiscal transfers accounted for over 76% of the increase. Interest on the public debt increased \$4,481 million, or 41.9%, to \$15,168 million in 1981-82 reflecting higher interest rates and a large increase in unmaturing debt outstanding during the year. Excluding public debt charges, expenditure increased 10.8%.

Old age security payments, including guaranteed income supplements and spouses' allowances, rose in 1981-82 to \$8,585 million or 15.7% above the level in 1980-81 of \$7,418 million. This accounts for 12.1% of the increase in total expenditure. The increase is due to the quarterly indexing of payments and the \$35 increase in the maximum monthly guaranteed income supplement effective July 1, 1980.

National Defence expenditures rose \$951 million, or 18.7%, to \$6,028 million in 1981-82. This reflects the government's NATO commitment to increase defence expenditures by three per cent in real terms per annum.

Fiscal transfers to other levels of government increased 19.7% to \$4,535 million in 1981-82 compared to the increase of 7.6% in 1980-81 over 1979-80. Equalization payments increased \$888 million to \$4,478 million in 1981-82 largely due to the inclusion of large adjustment payments relating to prior years. This increase was offset somewhat by the public utilities income tax transfer which decreased 35.3% to \$88 million. Contributions to the provinces for hospital insurance, medical care, and extended health care services rose by 7.6% over 1980-81 to \$4,283 million.

Other departments and programs where notable increases occurred over 1980-81 were: Transport, \$429 million or 23.2%; Canada Assistance Plan, including contracting-out payments, \$357 million or 18.4%; Industry, Trade and Commerce, \$335 million or 51.1%; and, Agriculture, \$243 million or 27.6%.

The most notable decrease in budgetary expenditure occurred in Energy, Mines and Resources which fell \$2,610 million in 1981-82 to \$1,398 million. This reflects the large decline in the cost of petroleum compensation payments net of revenues. In respect to Communications, the payment to the Canadian Broadcasting Corporation, to cover its operating

deficit, capital expenditures, and for working capital, reduced expenditure \$118 million, or 15.1% in 1981-82 to \$665 million. The reduction for this category reflects a loan write-off of \$198 million in 1980-81. The write-off did not affect total budgetary expenditure.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. Budgetary transactions					
B. EXPENDITURE, Section 6					
Agriculture	957	768	782	882	1,125
Communications—					
Canadian Broadcasting Corporation	467	562	522	783	665
Other	271	314	320	388	469
	738	876	842	1,171	1,134
Employment and Immigration—					
Unemployment insurance	2,019	2,107	1,171	949	1,050
Other	1,259	1,210	1,200	1,093	1,159
	3,278	3,317	2,371	2,042	2,209
Energy, Mines and Resources—					
Oil price stabilization	925	628	1,633	3,162	426 ⁽¹⁾
Other	356	310	533	846	972
	1,281	938	2,166	4,008	1,398
Environment	549	604	457	530	627
External Affairs—					
Canadian International Development Agency	607	616	683	668	803
Other	305	346	372	415	482
	912	962	1,055	1,083	1,285
Finance—					
Public debt charges	5,550	7,058	8,524	10,687	15,168
Fiscal transfers	3,004	2,995	3,522	3,788	4,535
Other	273	230	209	129	121
	8,827	10,283	12,255	14,604	19,824
Indian Affairs and Northern Development	1,170	1,228	1,127	1,417	1,507
Industry, Trade and Commerce	544	577	579	655	990
National Defence	3,785	4,108	4,391	5,077	6,028
National Health and Welfare—					
Family and youth allowances	2,122	2,093	1,726	1,851	2,020
Insurance and medical care services	2,726	3,466	3,859	3,982	4,283
Canada Assistance Plan including contracting-out payments	1,338	1,465	1,653	1,941	2,298
Old age security benefits	4,861	5,491	6,319	7,418	8,585
Other	491	542	481	590	632
	11,538	13,057	14,038	15,782	17,818
National Revenue	522	573	581	677	816
Post Office	464	371	293	486	672
Public Works	816	831	1,470	1,852	2,188
Regional Economic Expansion	562	570	628	722	745
Secretary of State—					
Education support	1,167	1,442	1,608	1,693	1,730
Bilingualism development	234	224	190	190	196
Other	216	228	260	286	338
	1,617	1,894	2,058	2,169	2,264
Solicitor General	813	890	907	1,038	1,184
Transport	1,527	1,671	1,636	1,851	2,280
Veterans Affairs	841	889	934	1,016	1,140
Other departmental expenditure	1,542	1,888	1,635	1,734	2,240
Total allocated expenditure	42,283	46,295	50,205	58,796	67,474
Provision for valuation	99	244	211	- 730	200
Total expenditure	42,382	46,539	50,416	58,066	67,674

⁽¹⁾ The substantial downward shift from 1980-81 to 1981-82 reflects the excess of revenue over payments with respect to the Petroleum compensation revolving fund; these revenues and payments were \$3,791 million and \$737 million respectively. This resulted in a surplus of \$3,054 million in 1981-82 which was offset against other program expenditures.

II. Non-budgetary Transactions

A. Loans, Investments and Advances

Requirements for loans, investments and advances were \$1,239 million or \$716 million above the 1980-81 level of \$523 million. This increase reflected a \$403 million additional requirement for lending institutions of which \$133 million is related to the Canada Mortgage and Housing Corporation, \$200 million to the Canada Deposit Insurance Corporation and \$78 million to the Farm Credit Corporation. There was also an additional requirement of \$304 million for Eldorado Nuclear Limited.

Investment in Petro-Canada amounted to \$129 million in 1981-82, compared to \$440 million in 1980-81, for a reduction of \$311 million. The lower requirements for Petro-Canada were largely offset by higher net requirements for the Canadian Dairy Commission, loans to developing countries and international financial institutions and the allowance for valuation. The change in requirements for the Canadian Dairy Commission amounted to \$98 million; Loans to developing countries were higher by \$49 million and net subscriptions to international financial institutions at \$166 million were \$56 million above the 1980-81 level. The allowance for valuation account provided a net source of \$200 million in 1981-82 compared to the 1980-81 allocation of \$307 million, for a reduction of \$107 million.

B. Specified Purpose Accounts

The specified purpose accounts provided a net source of \$4,345 million or \$1,564 million above the 1980-81 level. The

increase reflects \$667 million from the Unemployment Insurance Account and \$707 million from the superannuation accounts. The provincial tax collection agreements account represented a net requirement of \$56 million in 1981-82 in comparison to a source of \$728 million in 1980-81. An additional source of \$963 million over the 1980-81 level came from deposit and trust accounts, of which \$445 million related to the oil export charges sharing account, \$200 million to the Canada Deposit Insurance Corporation account, \$192 million for the Western grain stabilization account, \$85 million for the Indian band funds and \$75 million for the Canadian Ownership Account.

C. Other Transactions

Other transactions provided a net source of \$2,169 million in 1981-82 compared to \$293 million in 1980-81. The increase of \$1,876 million is related principally to interest and matured debt; this group of accounts was \$1,747 million higher in 1981-82 than in 1980-81 and reflects the large sales of Canada savings bonds in 1981. While interest accrued on Canada savings bonds is recorded in budgetary expenditure, much of this interest remains uncashed for several years on a new bond. As a result, the uncashed portion is recorded in the interest and matured debt to reflect the fact that the accrued Canada savings bonds interest has no effect on financial requirements. Cash in transit provided a source of \$16 million in 1981-82 compared to a requirement of \$693 million in 1980-81, for a swing of \$709 million; this was partly offset by a \$594 million reduced source of funds from accounts payable. The cash in transit and accounts payable are year-end accounts which may fluctuate considerably from year to year.

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
II. Non-budgetary transactions⁽¹⁾					
A. LOANS, INVESTMENTS AND ADVANCES, Section 7					
Crown corporations and agencies—					
Lending institutions—					
Canada Deposit Insurance Corporation	10				- 200
Canada Mortgage and Housing Corporation	- 532	- 52	- 366	- 66	- 199
Export Development Corporation	- 84	- 51	- 44	19	3
Farm Credit Corporation	- 297	- 267	- 307	- 270	- 348
Federal Business Development Bank	- 241	- 267	- 245	101	125
	- 1,144	- 637	- 962	- 216	- 619
All other Crown corporations and agencies—					
Air Canada	3	- 341	16	13	14
Atomic Energy of Canada Limited	- 201	- 242	- 216	697	8
Canadian National Railways	- 99	385	- 108	- 8	
Petro-Canada	- 150	- 280	- 80	- 440	- 129
Other	124	- 11	15	275	- 359
	- 1,467	- 1,126	- 1,335	321	- 1,085
Other loans, investments and advances—					
Provincial and territorial governments	- 113	131	44	247	28
National governments including developing countries	- 166	- 215	- 218	- 229	- 256
International organizations (subscriptions less notes payable)	- 179	- 173	- 134	- 110	- 166
Veterans' Land Act Fund advances less allowance for conditional benefits	37	47	43	37	29
Government controlled corporations	- 1	4	- 2	- 2	
Private sector enterprises	9		- 14	- 38	13
Miscellaneous	11	- 14	- 29	- 19	- 2
	- 402	- 220	- 304	- 114	- 354
Loans, investments and advances before allowance	- 1,869	- 1,346	- 1,639	207	- 1,439
Allowance for valuation of assets	99	244	211	- 730	200
Total loans, investments and advances after allowance for valuation of assets	- 1,770	- 1,102	- 1,428	- 523	- 1,239
B. SPECIFIED PURPOSE ACCOUNTS, Section 8					
Liability accounts—					
Canada Pension Plan Account	93	124	113	173	170
Superannuation accounts	1,888	1,956	1,966	2,307	3,014
Unemployment Insurance Account	261	271	- 150	- 682	- 15
Government Annuities Account	- 9	- 10	- 14	- 15	- 21
Canadian Ownership Account					75
Deposit and trust accounts	174	37	- 14	241	1,129
Provincial tax collection agreements account	330	366	118	728	- 56
Other	34	36	28	29	49
Total specified purpose accounts	2,771	2,780	2,047	2,781	4,345
C. OTHER TRANSACTIONS, Sections 9 and 12					
Cash in transit	- 188	3	- 130	- 693	16
Interest and matured debt less unamortized discount on Treasury bills	904	- 509	- 38	186	1,933
Accounts payable	- 521	214	91	772	178
Outstanding cheques and warrants	632	- 243	506	9	29
Miscellaneous	12	- 30	- 13	19	13
Total other transactions	839	- 565	416	293	2,169
Net non-budgetary transactions before allowance for valuation of assets	1,741	869	824	3,281	5,075
Allowance for valuation of assets	99	244	211	- 730	200
Net non-budgetary transactions after allowance for valuation of assets	1,840	1,113	1,035	2,551	5,275

⁽¹⁾ Source/requirement (-).

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account, the objective of which is to assist in maintaining orderly conditions in the exchange markets and to effect payments by various departments for the purchase of goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund, together with Special Drawing Rights. Total foreign exchange transactions produced a requirement for Canadian dollars of \$347 million in 1981-82 compared to a source of \$1,157 million in 1980-81.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1981-82 by \$2,634 million and Canada savings bonds by

\$9,166 million; net redemptions of Treasury bills amounted to \$2,395 million. In total, net unmatured debt payable in Canadian currency increased by \$9,367 million in 1981-82 compared to an increase of \$11,153 million in 1980-81.

V. Cash Balance at End of Year

Financial requirements, including foreign exchange transactions, amounted to \$8,678 million. This was offset by an increase of \$9,367 million in unmatured debt transactions. The excess of the increase in unmatured debt over financial requirements resulted in an increase in the cash balance at March 31, 1982 to \$6,620 million, or \$689 million above the March 31, 1981 level of \$5,931 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
III. Foreign exchange transactions⁽¹⁾, Section 10					
Exchange Fund Account—Advances	248	- 2,375	2,143	1,263	- 237
International Monetary Fund—Subscriptions	- 310	- 482	- 7	- 930	181
	- 62	- 2,857	2,136	333	- 56
Less: International Monetary Fund—Notes payable	- 260	- 690	- 39	- 715	2
Special Drawing Rights	- 133	- 243	- 213	- 175	70
	- 393	- 933	- 252	- 890	72
Unmatured debt payable in foreign currencies	855	6,186	- 2,516	- 66	- 219
Total foreign exchange transactions	1,186	4,262	- 128	1,157	- 347
IV. Unmatured debt transactions⁽¹⁾, Section 11					
Marketable bonds	3,439	8,146	6,417	7,834	3,000
Canada savings bonds	1,707	1,236	- 1,166	- 2,269	9,166
Special non-marketable bonds	12	12	17	23	18
Treasury bills	3,040	2,240	2,790	5,445	- 2,395
Notes and loans payable in foreign currencies	850	3,390	- 2,528	- 5	- 585
	9,048	15,024	5,530	11,028	9,204
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	2	33	145	- 83	14
Canada savings bonds held on account of employees	7	15	6	1	24
Special non-marketable bonds issued to Canada Pension Plan Investment Fund	12	12	17	23	18
Unmatured debt payable in foreign currencies	855	6,186	- 2,516	- 66	- 219
	876	6,246	- 2,348	- 125	- 163
Total unmatured debt transactions payable in Canadian currency	8,172	8,778	7,878	11,153	9,367
V. Cash balance at end of year, Section 12					
In Canadian currency	4,487	6,374	3,661	5,826	6,594
In foreign currencies	19	59	77	105	26
Total cash balance	4,506	6,433	3,738	5,931	6,620

⁽¹⁾ Source/requirement (-).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION (REVISED ACCOUNTING BASIS)
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	1,846	2,124	2,367	2,689	3,282
Investment income	921	1,089	1,289	1,519	1,850
Disbursements—					
Pensions	- 1,059	- 1,328	- 1,635	- 2,011	- 2,456
Administration expenses	- 46	- 51	- 58	- 67	- 76
Net	1,662	1,834	1,963	2,130	2,600
Investments—Provincial government securities in Investment Fund	- 1,569	- 1,710	- 1,850	- 1,957	- 2,430
Total (net) Canada Pension Plan	93	124	113	173	170
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution ⁽¹⁾	2,018	2,104	1,167	946	1,047
Employer and employee contributions	2,595	2,865	2,860	3,399	4,887
Investment income	10	21	24	13	38
Disbursements—					
Benefits ⁽¹⁾	- 4,121	- 4,446	- 3,922	- 4,524	- 5,318
Interest payments					- 6
Administration expenses	- 241	- 273	- 279	- 516	- 663
Total (net ⁽²⁾) Unemployment Insurance Account	261	271	- 150	- 682	- 15
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	229	263	272	288	321
Employee contribution	263	272	282	314	331
Public Service corporations—Employer and employee contributions	43	47	54	57	128
Interest	336	375	417	608	837
Actuarial liability adjustment	306	434	630	559	951
Other	4	4	14	10	14
Disbursements—					
Annuities	- 258	- 302	- 357	- 409	- 466
Other	- 29	- 42	- 66	- 61	- 65
Change in unamortized portion of actuarial deficiency	77	1	- 194	- 104	- 375
Net	971	1,052	1,052	1,262	1,676
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	119	124	133	142	159
Employee contribution	67	71	74	80	91
Interest	290	311	340	480	618
Actuarial liability adjustment	264	257	284	252	454
Other	1	1	1	1	1
Disbursements—					
Annuities	- 199	- 220	- 242	- 267	- 292
Other	- 9	- 8	- 11	- 14	- 15
Change in unamortized portion of actuarial deficiency	147	90	28	19	- 151
Net	680	626	607	693	865
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	30	36	39	44	52
Employee contribution	17	18	20	22	27
Interest	24	45	51	59	68
Actuarial liability adjustment	46	1	13	38	51
Disbursements—					
Annuities	- 7	- 9	- 10	- 13	- 16
Other	- 1	- 1	- 2	- 3	- 3
Change in unamortized portion of actuarial deficiency	- 11	31	14	- 12	- 21
Net	98	121	125	135	158
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	61	63	66	74	88
Employee contribution	61	63	68	75	83
Public Service corporations—Employer and employee contributions	6	8	10	10	24
Other	21	37	59	94	159
Disbursements—					
Annuities	- 6	- 7	- 11	- 25	- 26
Other	- 4	- 7	- 10	- 11	- 13
Net	139	157	182	217	315
Total (net) superannuation accounts	1,888	1,956	1,966	2,307	3,014

(1) Including benefits to fishermen.

(2) Net of non-interest bearing and interest bearing advances.

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the

National Accounts budget balance and total financial requirements on a Public Accounts basis.

In 1981-82, National Accounts transactions resulted in a deficit of \$10,025 million. Loans and other transactions provided a net source of \$1,694 million. Foreign exchange transactions increased requirements \$347 million and unmatured debt transactions provided a source of \$9,367 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA EXTENDED NATIONAL ACCOUNTS PRESENTATION SUMMARY STATEMENT OF TRANSACTIONS (in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. National Accounts transactions⁽¹⁾					
A. Revenue ⁽²⁾	36,159	39,821	45,337	53,286	65,139
B. Expenditure ⁽³⁾	- 45,558	- 49,467	- 54,645	- 62,861	- 75,164
Surplus or deficit (-)	- 9,399	- 9,646	- 9,308	- 9,575	- 10,025
II. Loans and other transactions					
A. Loans, investments and advances	- 1,766	- 1,005	- 1,309	- 634	- 1,178
B. Cash versus accruals	2,212	- 958	- 123	- 861	1,756
C. Other transactions	504	496	295	953	1,116
Net source or requirement (-)	950	- 1,467	- 1,137	- 542	1,694
Financial requirements (excluding foreign exchange)	- 8,449	- 11,113	- 10,445	- 10,117	- 8,331
III. Foreign exchange transactions⁽⁴⁾	1,186	4,262	- 128	1,157	- 347
Total financial requirements ⁽⁵⁾	- 7,263	- 6,851	- 10,573	- 8,960	- 8,678
IV. Unmatured debt transactions⁽⁴⁾	8,172	8,778	7,878	11,153	9,367
Change in cash balance ⁽⁶⁾	909	1,927	- 2,695	2,193	689
V. Cash balance at end of year	4,506	6,433	3,738	5,931	6,620

⁽¹⁾ These "National Accounts transactions" are consistent with those released by Statistics Canada on September 1, 1982.

⁽²⁾ "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.

⁽³⁾ "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.

⁽⁴⁾ Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

⁽⁵⁾ Cash requirements (-).

⁽⁶⁾ Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased \$11,853 million or 22.2%, to a level of \$65,139 million. For most revenue sources, the growth patterns in the National Accounts are similar to those in the Public Accounts. The major differences in the growth rates for 1981-82 relate to the treatment of taxes on energy products.

In the Public Accounts, revenue from the petroleum compensation charge is netted against the cost of subsidizing oil imports and oil qualifying for the New Oil Reference Price. In the National Accounts, the petroleum compensation charge is included in revenue on a gross basis. This accounts for \$2,396 million, excluding the special petroleum compensation charge, of the increase in National Accounts revenue from 1980-81 to 1981-82. There is also a difference in the treatment of revenue from the Canadian Ownership charge on petroleum and natural gas. In the Public Accounts, revenue is netted against the transfers out of the account to acquire ownership interests in non-resident-owned Canadian oil and gas operations. In the National Accounts, revenue from this source is shown on a gross basis. The \$872 million increase in revenue from this source, together with the increase from the petroleum compensation charge, accounts for 27.6% of the total increase in National Accounts revenue. Another major difference in the accounts concerns the oil export charges. The \$445 million credited to a specified purpose account for the provincial share of oil export charges is not deducted from National Accounts revenue.

The increase in direct taxes on persons was \$5,926 million or 24.1%. Personal income tax revenue grew 21%, contributions to Government pension plans increased 21.3%, and employer-employee contributions for unemployment insurance rose 43.5%. The sharp increase in unemployment insurance contributions reflects the increase in employer-employee contribution rates from \$1.89/\$1.35 in 1980 to \$2.52/\$1.80 in 1981.

Corporate tax liabilities, excluding the petroleum and gas revenue tax for the private incorporated sector and the incremental oil revenue tax, fell 21.2%. This is in contrast to the .1% increase in corporate income tax collections in the Public Accounts. The divergence in growth patterns occurred because tax liabilities responded more quickly to the downturn in profits than did tax collections. Liabilities for the petroleum and gas revenue tax increased \$718 million and the liabilities for the incremental oil revenue tax were \$95 million for the first quarter of 1982. Revenue from the withholding tax increased 24.8%.

The growth rate for indirect taxes was 44% in 1981-82. With the exception of certain taxes on energy products, the growth profiles for the components are similar to those in the Public Accounts.

Investment income increased 13.4% in 1981-82, with the main source of increase being interest on public-held funds. Capital consumption allowances increased 15%.

B. Expenditure

Federal government expenditure on a National Accounts basis was \$75,164 million in 1981-82, an increase of \$12,303

million or 19.6% over 1980-81. This compares with growth rates of 15% in 1980-81 and 10.5% in 1979-80.

Interest on the public debt rose \$3,868 million or 36.8% in 1981-82 reflecting higher interest rates and an increase in outstanding debt. This increase in public debt interest compares to increases of 25.9% in 1980-81 and 21.6% in 1979-80. Interest on the public debt accounted for 31.4% of the total increase in expenditure in 1981-82.

Transfer payments to persons increased \$2,759 million or 16.1% and account for 22.4% of the total federal expenditure increase in 1981-82. This compares with rates of increase of 14.7% and 1.7% for 1980-81 and 1979-80 respectively. The largest increase in this category occurred in old age security benefits which grew \$1,157 million or 15.8% in 1981-82. In addition, unemployment insurance benefits grew \$943 million, or 21%, to \$5,436 million in 1981-82, reflecting the higher level of unemployment. Family and youth allowances increased \$168 million, or 9.1% in 1981-82. Following increases of 20.9% in 1979-80 and 18% in 1980-81, government pensions for 1981-82 increased 15.5% to \$1,315 million.

Total current goods and services grew 17.1% to \$16,898 million. This component accounts for 20.1% of the total increase in expenditure. The increases were 11.7% in 1980-81 and 4.8% in 1979-80. Non-defence goods and services expenditures increased \$1,687 million, or 18.2%, in 1981-82, while defence goods and services expenditures increased \$780 million, or 15.1%, to a level of \$5,960 million. Non-defence wages, salaries and supplementary labour income increased \$1,476 million, or 20.8%, to \$8,568 million while military pay and allowances increased \$299 million, or 17.7%, to \$1,990 million in 1981-82. Other current goods and services increased \$567 million, or 11.8%, to \$5,384 million in 1981-82 compared to a growth rate of 10.3% in 1980-81.

Transfer payments to other levels of government increased to \$14,521 million, or 12.8%, in 1981-82 compared with growth rates of 5.9% in 1980-81 and 12.3% in 1979-80. While federal contributions to the provinces for hospital insurance, medical care and post-secondary education rose 4.5% in 1981-82 to \$5,189 million, payments under the taxation agreements increased by \$774 million, or 20.8%, to \$4,493 million. Payments under the Canada Assistance Plan including contracting-out payments rose \$341 million, or 17.8%, to \$2,258 million in 1981-82.

Gross capital formation increased \$546 million, or 69.2%, to amount to \$1,335 million in 1981-82. A major reason for the large increase is the return to a normal change in inventories in 1981-82 following the \$272 million drawdown in 1980-81 associated with the transfer of uranium stockpiles to Eldorado Nuclear Limited. Both capital assistance to industry and current transfers to non-residents increased substantially in 1981-82 by 25.9% to \$826 million and 20.5% to \$939 million respectively. The growth in subsidies of \$689 million, or 12.1%, to \$6,386 million is less than the increases of 46.3% in 1980-81 and 70.7% in 1979-80. This is explained by the decrease in synthetic oil subsidies of 14.6% to \$769 million and a small increase of 3.9% in oil import compensation payments to \$3,308 million in 1981-82.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	17,614	18,432	20,803	24,547	30,473
Corporations	5,131	6,049	7,531	8,715	7,749
Non-residents	544	636	890	932	1,163
Total direct taxes	23,289	25,117	29,224	34,194	39,385
Indirect taxes	9,162	9,997	10,976	13,339	19,209
Other current transfers from persons	13	17	17	16	24
Investment income	3,123	4,025	4,372	4,906	5,565
Capital consumption allowances	572	665	748	831	956
Total revenue	36,159	39,821	45,337	53,286	65,139
B. EXPENDITURE—					
Current goods and services—					
Defence	3,790	4,169	4,404	5,180	5,960
Non-defence	7,703	8,168	8,520	9,251	10,938
Total current goods and services	11,493	12,337	12,924	14,431	16,898
Transfer payments to persons	13,529	14,678	14,933	17,132	19,891
Subsidies	2,305	2,280	3,893	5,697	6,386
Capital assistance	519	616	694	656	826
Current transfers to non-residents	933	729	795	779	939
Interest on the public debt	5,473	6,857	8,340	10,500	14,368
Transfers to provinces	9,754	10,449	11,839	12,574	14,229
Transfers to local governments	383	370	316	303	292
Gross capital formation	1,169	1,151	911	789	1,335
Total expenditure	45,558	49,467	54,645	62,861	75,164

II. Loans and Other Transactions

A. Loans, Investments and Advances

Requirements for loans, investments and advances were \$1,178 million in 1981-82 or \$544 million above the level of \$634 million recorded in 1980-81.

Loans, investments and advances to lending institutions were \$578 million or \$411 million above the 1980-81 level of \$167 million. In addition, requirements for Eldorado Nuclear Limited were \$303 million above the 1980-81 level. These increases were partially offset by a \$311 million reduction in requirements for Petro-Canada.

B. Accrual Accounts

This category reflects mainly the difference between accrued taxes, interest receivable and accounts payable com-

pared to the actual amount of taxes received, interest and accounts paid.

These accrual accounts resulted in a net source of \$1,756 million in 1981-82 compared to a requirement of \$861 million in 1980-81.

C. Other Transactions

Other transactions provided a source of \$1,116 million in 1981-82 compared to a source of \$953 million in 1980-81. The \$163 million increase occurred despite a \$784 million swing to additional requirements for the provincial tax collection agreements account; this swing was more than offset by other deposit and trust accounts which, on an Extended National Accounts basis, provided an additional source of \$888 million, from \$48 million in 1980-81 to \$936 million in 1981-82.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation	10				- 200
Canada Mortgage and Housing Corporation	- 532	- 52	- 366	- 66	- 199
Export Development Corporation	- 84	- 51	- 44	19	3
Farm Credit Corporation	- 297	- 267	- 307	- 270	- 348
Veterans' Land Act	37	47	43	37	29
Federal Business Development Bank	- 241	- 267	- 245	101	125
Municipal Development and Loan Board	10	11	11	12	12
	- 1,097	- 579	- 908	- 167	- 578
Regional economic development—					
Stabilization and development loans to provinces	14	8	8	8	9
Regional Economic Expansion	4	- 2	8	7	14
Industry, Trade and Commerce—Miscellaneous loans	11	1	- 1	- 15	- 1
Electrical loans	- 59	- 18	- 8	- 3	- 1
	- 30	- 11	7	- 3	21
Transportation and communications—					
Air Canada	3	- 341	16	13	14
Canadian National Railways	- 99	385	- 108	- 8	
Canadian Broadcasting Corporation	2	- 10	- 4	188	
Other	6	- 10	- 5		9
	- 88	24	- 101	193	23
Loans to other levels of government—					
Other levels of government—Domestic	- 95	113	1	167	- 7
Other levels of government—International	- 166	- 215	- 218	- 229	- 256
International organizations	- 179	- 173	- 134	- 110	- 166
	- 440	- 275	- 351	- 172	- 429
Miscellaneous—					
Petro-Canada	- 150	- 280	- 80	- 440	- 129
Other	8	- 8	- 15	10	- 286
	- 142	- 288	- 95	- 430	- 415
Total loans, investments and advances before allowance for valuation	- 1,797	- 1,129	- 1,448	- 579	- 1,378
Allowance for valuation of assets	31	124	139	- 55	200
Total loans, investment and advances after allowance for valuation	- 1,766	- 1,005	- 1,309	- 634	- 1,178
B. ACCRUAL ACCOUNTS—					
Interest accounts	972	- 386	145	399	1,848
Supplementary period accounts	393	247	- 254	- 574	- 1,548
Corporate income tax	100	- 431	- 639	- 449	1,223
Oil export charges	33	- 37	- 76	- 24	97
Gross capital formation	82	- 108	195	- 222	107
Outstanding cheques and warrants	632	- 243	506	9	29
Total cash versus accruals	2,212	- 958	- 123	- 861	1,756
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	330	366	118	728	- 56
Other	174	130	177	225	1,172
Total other transactions	504	496	295	953	1,116
Net source or requirement (-)	950	- 1,467	- 1,137	- 542	1,694

PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are offset in the non-budgetary components of total financial requirements.

The reconciliation of transactions according to the two systems of accounts is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits, including the deficit of the Canada Post Corporation, are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis.

Transactions of employee pension accounts and the Unemployment Insurance Account are treated as non-budgetary in the Public Accounts, although the Government's statutory contributions to these accounts and interest payments on the Government's liability to these accounts form part of budgetary expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the Extended National Accounts presentation, and benefit payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the latter framework while no such provision is made in the Public Accounts presentation.

The Extended National Accounts universe includes certain Government agencies which are not part of the Public Accounts universe. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditure. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 1.10

GOVERNMENT OF CANADA PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION REVENUE (in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
Budgetary revenue—Public Accounts	32,093	34,313	38,936	45,398	54,068
<i>Deduct:</i>					
Deficits of Government business enterprises ⁽¹⁾	- 664	- 570	- 791	- 1,124	- 1,485
<i>Add:</i>					
Corporate income tax ⁽²⁾ —Excess of accruals over collections	- 100	431	639	449	- 1,223
Government pension and social security receipts	5,051	5,475	5,613	6,599	8,762
Capital consumption allowances	572	665	748	831	956
Energy related adjustments					
Petroleum compensation charge ⁽³⁾		89	400	1,459	3,855
Canadian Ownership charge ⁽⁴⁾					872
Oil export charges—Payments to provinces ⁽⁵⁾					445
Oil export charges—Excess of accruals over collections	- 33	37	76	24	- 97
Natural gas and gas liquids tax—Excess of accruals over collections					78
Miscellaneous adjustments ⁽⁶⁾	- 760	- 619	- 284	- 350	- 1,092
Total revenue—Extended National Accounts	36,159	39,821	45,337	53,286	65,139

⁽¹⁾ Including Canada Post Corporation.

⁽²⁾ Including the petroleum and gas revenue tax and the incremental oil revenue tax.

⁽³⁾ In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments. Gross revenues and payments are recorded in the National Accounts. The revenues are recorded on an accrual basis in the National Accounts. Figures exclude the special petroleum compensation charge.

⁽⁴⁾ In the Public Accounts, only net Canadian Ownership Account revenues are recorded in budgetary revenue while in the National Accounts, the revenues are reported on a gross basis.

⁽⁵⁾ In the Public Accounts, the provincial share of receipts from the oil export charges is excluded from budgetary revenue as it is included in a deposit and trust account. In the National Accounts, these collections are included in revenue.

⁽⁶⁾ This category includes proceeds from the sale of existing capital assets, budgetary revenue items offset against budgetary expenditure, imputed items and an adjustment for the treatment of revenue in the supplementary report.

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
EXPENDITURE
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
Budgetary expenditure—Public Accounts	42,382	46,539	50,416	58,066	67,674
<i>Deduct:</i>					
Budgetary transfers to funds and agencies ⁽¹⁾	- 3,623	- 3,458	- 2,525	- 1,737 ⁽²⁾	- 2,789
Deficits of Government business enterprises ⁽³⁾	- 664	- 570	- 791	- 1,124	- 1,485
<i>Add:</i>					
Expenditure of funds and agencies	1,808	1,565	1,491	1,399	1,571
Government pension and social security disbursements	4,915	5,434	5,239	5,852	7,026
Petroleum compensation payments		24	457	900	3,804
Capital consumption allowances	572	665	748	831	956
Miscellaneous adjustments ⁽⁴⁾	168	- 732	- 390	- 1,326 ⁽²⁾	- 1,593
Total expenditure—Extended National Accounts	45,558	49,467	54,645	62,861	75,164

⁽¹⁾ Includes budgetary transfers to the Unemployment Insurance Account and the Western Grain Stabilization Plan.

⁽²⁾ These amounts include adjustments totalling \$675 million reflecting the unwinding of loan write-offs which were allocated in earlier years to a general provision account rather than to specific funds and agencies.

⁽³⁾ Including Canada Post Corporation.

⁽⁴⁾ These items include reserves and write-offs, the provision for valuation of assets, purchase of existing capital assets, budgetary revenue items offset against budgetary expenditure, expenditure of reserve accounts, imputed items and an adjustment for the treatment of expenditure in the supplementary period.

TABLE 1.12

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
NON-BUDGETARY
(in millions of dollars)

	Year ended March 31				
	1978	1979	1980	1981	1982
Non-budgetary transactions—Public Accounts	1,840	1,113	1,035	2,551	5,275
<i>Deduct:</i>					
Loans and advances to funds and agencies	4	97	119	- 111	61
Government pension and social security accounts	- 2,279	- 2,241	- 1,741	- 1,849	- 3,240
Corporate income tax—Excess of accruals over collections ⁽¹⁾	100	- 431	- 639	- 449	1,223
Energy related adjustments ⁽²⁾					
Canadian Ownership charge					- 796
Oil export charges—Payments to provinces					- 445
Oil export charges—Excess of accruals over collections	33	- 37	- 76	- 24	97
Natural gas and gas liquids tax—Excess of accruals over collections					- 78
Miscellaneous adjustments ⁽³⁾	1,252	32	165	- 660	- 403
Loans and other transactions—Extended National Accounts	950	- 1,467	- 1,137	- 542	1,694

⁽¹⁾ Including the petroleum and gas revenue tax and the incremental oil revenue tax.

⁽²⁾ These adjustments reflect the adjustments in Table 1.10.

⁽³⁾ These items include adjustments for the treatment of revenue and expenditure in the supplementary period, the adjustment required to bring the financial requirements of entities included in the National Accounts Government sector into line with the requirements of these entities which are met through the Consolidated Revenue Fund, and an adjustment for the provision for valuation of assets.

SECTION 2

**1981-82
PUBLIC ACCOUNTS**

Audited Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Preface to the audited financial statements of the Government of Canada	2.2
Statement of transactions	2.5
Statement of revenue and expenditure	2.6
Statement of assets and liabilities	2.8
Statement of use of appropriations	2.10
Notes to the financial statements of the Government of Canada	2.11
Opinion of the Auditor General on the financial statements of the Government of Canada	2.15

PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The accounting policies adopted by the Government and summarized in Note 1 to the financial statements are the result of continuing developments over the years and form the basis for the preparation of the financial statements, designed primarily to provide an accounting of the financial resources appropriated by Parliament. The fundamental requirement to report compliance with legislative authority results in the presentation of financial information in a manner significantly different from that found in the private sector. The accrual basis of accounting used in the private sector best reflects the costs incurred to earn revenues; the policies followed by the Government, under which revenue is on the cash basis and expenditure (use of appropriations) is generally on the accrual basis, best accommodate reporting to Parliament.

The four financial statements in this section, together with the accompanying notes, are presented for audit in compliance with Section 55 of the Financial Administration Act. These statements form the basis of the Government's accounting for the management of the financial authorities granted by Parliament. Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide information supporting the financial statements.

The first financial statement is the Statement of Transactions, which summarizes all transactions of the Government, as defined in Note 1 (ii), and shows how the financial requirements were met, and the effect of all transactions on the cash balance. The financial transactions are classified into four main categories: budgetary, non-budgetary, foreign exchange and unmatured debt.

The first category, budgetary transactions, consists of all the transactions which enter into the calculation of the annual deficit or surplus of the Government, that is the receipts from tax and non-tax revenue together with the expenditures authorized by Parliament. Revenue is recognized only when received and does not include amounts due but not collected. Budgetary expenditure, however, is recorded generally on the accrual basis. Expenditure includes charges for work performed, goods received, services rendered, transfer payments made, amortization of the actuarial deficiencies of the three main superannuation accounts, a provision for estimated losses on realization of recorded assets and accruals for interest on unmatured debt. Fixed assets, which include land, buildings, works and equipment, are not capitalized but are charged to budgetary expenditure at the time of acquisition or construction. Budgetary expenditure does not include amounts payable or accrued at the year end, for items to be paid from statutory appropriations, employee termination benefits, unpaid annual vacation entitlements and the indexing of pensions.

The second category, non-budgetary transactions, consists of loans, investments and advances made by the Government, the Government's liability to outside parties from its role of administrator of certain public moneys received or collected for special purposes, and other liabilities recorded as a result of the budgetary accruals mentioned above. These transactions account for the change in the financial claims due to or financial obligations due by the Government, in accordance with the accounting policies referred to in Note 1 to the financial statements.

The third category, foreign exchange transactions, reflects transactions with the Exchange Fund Account, whose principal objective is to aid in the control and protection of the external value of the Canadian dollar, together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions also include unmatured debt payable in foreign currencies.

The fourth category, unmatured debt transactions, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is the net changes in the amounts owing for such debt instruments as marketable bonds, Canada savings bonds and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure. This statement gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions. The annual deficit or surplus represents the difference between the expenditures and the revenues of the year in accordance with the accounting policies previously summarized.

The third statement is the Statement of Assets and Liabilities. Since this statement is based on the Government's accounting policies, it does not parallel the conventional balance sheet presented in the private sector. More particularly, fixed assets having been accounted for as expenditures, are recorded at the nominal value of \$1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. The effect of inflation on the economic value of the Government's reported assets and liabilities has not been reflected. It is generally recognized that inflation tends to reduce the value of financial assets and liabilities while at the same time increasing the recorded value of fixed assets. Thus it should be noted that the difference between the net recorded assets and liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; in no way does this difference reflect the Government's net worth.

The fourth statement is the Statement of Use of Appropriations, which summarizes, by department, the use, during the year, of parliamentary appropriations for budgetary expenditure and loans, investments and advances.

These four financial statements, when read in conjunction with the notes thereto, present fairly, in the opinion of the Government, the revenue, expenditure, assets and liabilities of the Government of Canada. Fair presentation is achieved through the consistent application of the significant accounting policies, which are summarized in Note 1 to the financial statements.

GOVERNMENT OF CANADA

Statement of Transactions
for the Year Ended March 31, 1982
(in millions of dollars)

	1982	1981
BUDGETARY TRANSACTIONS		
Revenue	54,552	46,507
Expenditure	- 68,158	- 59,175
Deficit	- 13,606	- 12,668
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	- 1,239	- 493
Specified purpose accounts	4,345	2,781
Other transactions	2,169	263
Net source	5,275	2,551
Financial requirements (excluding foreign exchange)	- 8,331	- 10,117
FOREIGN EXCHANGE TRANSACTIONS⁽²⁾		
Total financial requirements ⁽¹⁾	- 347	1,157
	- 8,678	- 8,960
UNMATURED DEBT TRANSACTIONS⁽²⁾		
Change in cash	9,367	11,153
	689	2,193
CASH BALANCE AT END OF YEAR		
	6,620	5,931

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

(1) Cash requirements (-).

(2) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

September 15, 1982.

I. A. STEWART,
Deputy Minister of Finance.

DAVID KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure
for the Year Ended March 31, 1982

(in millions of dollars)

	1982			1981		
	Gross revenue	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net revenue	Gross revenue	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net revenue
REVENUE						
TAX REVENUE						
Income tax—						
Personal	24,046		24,046	19,837		19,837
Corporation	8,118		8,118	8,106		8,106
Non-resident	1,018		1,018	867		867
Petroleum and gas revenue tax	864		864	27		27
	34,046		34,046	28,837		28,837
Excise taxes and duties—						
Sales tax	6,185		6,185	5,429		5,429
Customs import duties	3,439		3,439	3,188		3,188
Excise duties	1,175		1,175	1,042		1,042
Natural gas and gas liquids tax	998		998	187		187
Oil export charges	519		519	842		842
Special petroleum compensation charge	473		473			453
Special excise tax—Gasoline	436		436	453		573
Other	564		564	573		573
	13,789		13,789	11,714		11,714
Other tax revenue	4,100	3,980	120	1,658	1,559	99
TOTAL TAX REVENUE	51,935	3,980	47,955	42,209	1,559	40,650
NON-TAX REVENUE						
Return on investments—						
Bank of Canada	1,853		1,853	1,459		1,459
Canada Mortgage and Housing Corporation	873		873	839		839
Exchange Fund Account	763		763	620		620
Interest on bank deposits	701		701	318		318
Farm Credit Corporation	285		285	243		243
Other return on investments	673	53	620	695	44	651
	5,148	53	5,095	4,174	44	4,130
Postal revenue	631	147	484 ⁽²⁾	1,369	260	1,109
Refunds of previous years' expenditure	153		153	111		111
Services and service fees	1,497	1,374	123	1,433	1,315	118
Privileges, licences and permits	246	126	120	223	104	119
Bullion and coinage	70		70	60		60
Proceeds from sales	295	228	67	259	202	57
Premium and discount on exchange	(1)	(1)	(1)	(1)	(1)	(1)
Other non-tax revenue	1,706	1,221	485	983	830	153
	4,598	3,096	1,502	4,438	2,711	1,727
TOTAL NON-TAX REVENUE	9,746	3,149	6,597	8,612	2,755	5,857
TOTAL REVENUE	61,681	7,129	54,552	50,821	4,314	46,507

	1982			1981		
	Gross expenditure	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net expenditure	Gross expenditure	Revenue credited to appropriations and postal receipts used to defray postal expenditures	Net expenditure
EXPENDITURE						
Agriculture	1,135	10	1,125	890	8	882
Communications	1,229	95	1,134	1,249 ⁽³⁾	79	1,170 ⁽³⁾
Consumer and Corporate Affairs	95		95	77		77
Economic Development	13		13	11		11
Employment and Immigration	2,877	668	2,209	4,152	566	3,586
Energy, Mines and Resources	5,195	3,797	1,398	5,423 ⁽³⁾	1,397	4,026 ⁽³⁾
Environment	649	22	627	555	18	537
External Affairs	1,298	13	1,285	1,096	12	1,084
Finance	19,830	6	19,824	14,772	5	14,767
Fisheries and Oceans	443	2	441	368		368
Governor General	4		4	3		3
Indian Affairs and Northern Development	1,507		1,507	1,417 ⁽³⁾		1,417 ⁽³⁾
Industry, Trade and Commerce	990		990	655		655
Justice	200		200	175		175
Labour	82	11	71	66	10	56
National Defence	6,331	303	6,028	5,312	235	5,077
National Health and Welfare	17,848	30	17,818	15,802	20	15,782
National Revenue	868	52	816	721	44	677
Parliament	151		151	130		130
Post Office	1,303	147	1,156 ⁽²⁾	1,857	260	1,597
Privy Council	64		64	81		81
Public Works	2,512	324	2,188	2,118	266	1,852
Regional Economic Expansion	745		745	722		722
Science and Technology	496	10	486	401	9	392
Secretary of State	2,275	11	2,264	2,184	10	2,174
Social Development	3		3	2		2
Solicitor General	1,503	319	1,184	1,269	214	1,055
Supply and Services	1,084	690	394	941	620	321
Transport	2,883	603	2,280	3,052	529	2,523
Treasury Board	334	16	318	184	12	172
Veterans Affairs	1,140		1,140	1,006		1,006
TOTAL DEPARTMENTAL EXPENDITURE	75,087	7,129	67,958	66,691	4,314	62,377
PROVISION FOR VALUATION			200			- 3,202
TOTAL EXPENDITURE			68,158			59,175
NET REVENUE			54,552			46,507
DEFICIT			13,606			12,668

The accompanying notes are an integral part of this statement.

Details of revenue and expenditure can be found in Sections 5 and 6 of this volume and in Volume II.

⁽¹⁾ Less than \$500,000.

⁽²⁾ Further details can be found in Note 6.

⁽³⁾ Includes loans deleted: Communications, \$198 million; Energy, Mines and Resources, \$690 million; and, Indian Affairs and Northern Development, \$148 million.

September 15, 1982.

I. A. STEWART,
Deputy Minister of Finance.

DAVID KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities
as at March 31, 1982
(in millions of dollars)

	1982	1981	Net increase or decrease (-)
ASSETS			
<i>LOANS, INVESTMENTS AND ADVANCES, Table 7.1, Section 7—</i>			
Crown corporations and agencies—			
Lending institutions—			
Canada Deposit Insurance Corporation	200		200
Canada Mortgage and Housing Corporation	10,388	10,189	199
Export Development Corporation	1,547	1,550	- 3
Farm Credit Corporation	3,727	3,379	348
Federal Business Development Bank	1,031	1,156	- 125
	16,893	16,274	619
All other Crown corporations and agencies—			
Air Canada	608	622	- 14
Atomic Energy of Canada Limited	873	881	- 8
Canadian National Railways	2,753	2,753	
Petro-Canada	1,573	1,444	129
Other	1,854	1,495	359
	7,661	7,195	466
Total Crown corporations and agencies	24,554	23,469	1,085
Other loans, investments and advances—			
Provincial and territorial governments	1,208	1,236	- 28
National governments including developing countries, Table 7.7, Section 7	3,198	2,942	256
International organizations	2,585	2,255	330
Less: notes payable	980	816	164
	1,605	1,439	166
Veterans' Land Act Fund advances less allowance for conditional benefits	283	312	- 29
Government controlled corporations	441	441	
Private sector enterprises	167	180	- 13
Miscellaneous	267	265	2
	7,169	6,815	354
	31,723	30,284	1,439
Less: allowance for valuation	2,500	2,300	200
TOTAL LOANS, INVESTMENTS AND ADVANCES	29,223	27,984	1,239
<i>FOREIGN EXCHANGE ACCOUNTS, Table 10.1, Section 10—</i>			
Exchange Fund Account—Advances, Table 10.2, Section 10	2,176	1,939	237
International Monetary Fund—Subscriptions	2,780	2,961	- 181
	4,956	4,900	56
Less: International Monetary Fund—Notes payable	2,327	2,329	- 2
Special Drawing Rights	1,064	1,134	- 70
	3,391	3,463	- 72
TOTAL FOREIGN EXCHANGE ACCOUNTS	1,565	1,437	128
CASH IN TRANSIT, Table 12.1, Section 12	1,830	1,846	- 16
CASH, Table 12.2, Section 12	6,620	5,931	689
FIXED ASSETS (valued at one dollar), Section 12	39,238	37,198	2,040
NET RECORDED ASSETS	94,869	81,263	13,606
ACCUMULATED DEFICIT, Table 12.5, Section 12			
TOTAL	134,107	118,461	15,646

	1982	1981	Net increase or decrease (-)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 8.1, Section 8—			
Canada Pension Plan Account	21,547	18,947	2,600
Less: provincial government securities held by the Canada Pension Plan Investment Fund	20,368	17,938	2,430
	1,179	1,009	170
Superannuation accounts	27,528	23,966	3,562
Less: unamortized portion of actuarial deficiencies	2,185	1,637	548
	25,343	22,329	3,014
Unemployment Insurance Account	— 318	— 228	— 90
Less: interest bearing loans	35	110	— 75
	— 353	— 338	— 15
Government Annuities Account	1,172	1,193	— 21
Canadian Ownership Account			
Special oil and gas charges	786		786
Less: investments	711		711
	75		75
Deposit and trust accounts	1,981	852	1,129
Provincial tax collection agreements account	1,415	1,471	— 56
Other	378	329	49
	5,021	3,845	1,176
TOTAL SPECIFIED PURPOSE ACCOUNTS	31,190	26,845	4,345
OTHER LIABILITIES, Table 9.1, Section 9—			
Interest and matured debt	6,721	4,873	1,848
Less: unamortized discount on Treasury bills	626	711	— 85
	6,095	4,162	1,933
Accounts payable	2,442	2,264	178
Outstanding cheques, warrants and postal money orders	2,322	2,293	29
Miscellaneous	112	99	13
TOTAL OTHER LIABILITIES	10,971	8,818	2,153
UNMATURED DEBT, Tables 11.1 and 11.9, Section 11—			
Payable in Canadian currency—			
Marketable bonds	43,429	40,795	2,634
Canada savings bonds	24,978	15,812	9,166
Special non-marketable bonds	154	136	18
Treasury bills	19,375	21,770	— 2,395
	87,936	78,513	9,423
Less: Government's holdings of unmatured debt—			
Marketable bonds	110	96	14
Canada savings bonds held on account of employees	131	107	24
Special non-marketable bonds issued to Canada Pension Plan Investment Fund	154	136	18
	395	339	56
	87,541	78,174	9,367
Payable in foreign currencies—			
Marketable bonds	3,295	2,929	366
Notes and loans payable in foreign currencies	1,122	1,707	— 585
	4,417	4,636	— 219
Less: Government's holdings of unmatured debt—			
Marketable bonds	12	12	—
	4,405	4,624	— 219
TOTAL UNMATURED DEBT	91,946	82,798	9,148
TOTAL	134,107	118,461	15,646

The accompanying notes are an integral part of this statement.
Details of assets and liabilities can be found in Sections 7 to 12 of this volume.

September 15, 1982.

I. A. STEWART,
Deputy Minister of Finance.

DAVID KIRKWOOD,
Deputy Receiver General for Canada.

GOVERNMENT OF CANADA

Statement of Use of Appropriations
for the Year Ended March 31, 1982

(in millions of dollars)

	Appropriations	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Carried forward	
Agriculture—Budgetary	1,160	1,125	14		21	882
Non-budgetary	746	416			330	240
Communications—Budgetary	1,158	1,134	7		17	1,170
Non-budgetary	7	4	(1)		3	15
Consumer and Corporate Affairs—Budgetary	98	95	3			77
Economic Development—Budgetary	15	13	2			11
Employment and Immigration—Budgetary	2,269	2,209	60			3,586
Non-budgetary	19	2			17	15
Energy, Mines and Resources—Budgetary	7,254	1,398	2,042	1	3,815	4,026
Non-budgetary	819	419	18		382	512
Environment—Budgetary	634	627	7			537
Non-budgetary	(1)				(1)	
External Affairs—Budgetary	1,342	1,285	53		4	1,084
Non-budgetary	2,227	436	4	(1)	1,787	375
Finance—Budgetary	19,825	19,824	1			14,767
Non-budgetary	2,251	369			1,882	181
Fisheries and Oceans—Budgetary	447	441	6			368
Non-budgetary	38	7			31	- 2
Governor General—Budgetary	4	4	(1)			3
Indian Affairs and Northern Development—Budgetary	1,515	1,507	8	(1)	(1)	1,417
Non-budgetary	89	32	9		48	36
Industry, Trade and Commerce—Budgetary	984	990	9	15		655
Non-budgetary	9,478	- 220	8		9,690	- 97
Justice—Budgetary	208	200	8			175
Labour—Budgetary	72	71	1			56
Non-budgetary	1	1			(1)	
National Defence—Budgetary	5,979	6,028	(1)	49		5,077
Non-budgetary	13				13	
National Health and Welfare—Budgetary	17,832	17,818	14	(1)		15,782
National Revenue—Budgetary	822	816	6			677
Parliament—Budgetary	158	151	7			130
Post Office—Budgetary	1,989	1,156	833			1,597
Non-budgetary	500				500	
Privy Council—Budgetary	65	64	1			81
Public Works—Budgetary	2,385	2,188	158	14	53	1,852
Non-budgetary	4,419	577	11		3,831	474
Regional Economic Expansion—Budgetary	824	745	79			722
Non-budgetary	29	4	(1)		25	- 8
Science and Technology—Budgetary	507	486	21			392
Secretary of State—Budgetary	2,282	2,264	13		5	2,174
Social Development—Budgetary	4	3	1			2
Solicitor General—Budgetary	1,248	1,184	64	(1)		1,055
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	664	394	11		259	321
Non-budgetary	16	- 2			18	2
Transport—Budgetary	2,425	2,280	84	34	95	2,523
Non-budgetary	922	- 7	27		902	25
Treasury Board—Budgetary	453	318	135			172
Veterans Affairs—Budgetary	1,160	1,140	20			1,006
TOTAL BUDGETARY	75,782	67,958	3,668	113	4,269	62,377
TOTAL NON-BUDGETARY	21,574	2,038	77	(1)	19,459	1,764

The accompanying notes are an integral part of this statement.

Details of use of appropriations can be found in Volume II.

(1) Less than \$500,000.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 15, 1982.

I. A. STEWART,
Deputy Minister of Finance.DAVID KIRKWOOD
Deputy Receiver General for Canada

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the British North America Act, the Financial Administration Act and other legislation.

i. Basic concepts

The two basic concepts on which the Government's accounting system is based are found in the British North America Act: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (referred to as statutory appropriations). Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which granted. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which granted.

ii. Government of Canada as an accounting entity

For purposes of maintaining the accounts of Canada and preparing the Public Accounts as required by the Financial Administration Act, the Government of Canada is defined as all the departments named in Schedule A of the Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. The financial statements of these Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not combined with those of the Government, but appear separately in Volumes I and II. These accounts and funds include the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account and other similar accounts.

iii. Classification of financial transactions

The financial transactions of the Government as recorded in the accounts of Canada and reflected in the Public Accounts are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are disclosed on the Government's Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on a net basis on the Statement of Assets and Liabilities.

For purposes of accounting and reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers, and presents figures for the previous year adjusted where necessary to provide consistency, except for the Post Office as described in Note 6.

iv. Budgetary revenue

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces and territories, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts credited to other liability accounts.

In the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue credited to appropriations, and postal receipts used to defray postal expenditures.

v. Budgetary expenditure

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen and payments charged to other liability accounts.

In the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue credited to appropriations, and postal receipts used to defray postal expenditures.

vi. *Assets*

Assets are defined as the financial claims acquired by the Government of Canada on outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

vii. *Liabilities*

Liabilities are defined as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date.

However, as a result of the Government's accounting policies described above, and in accordance with the provisions of the Financial Administration Act and other legislation, certain financial obligations are not reported on the Statement of Assets and Liabilities. These include amounts for: items to be paid from statutory appropriations; unused annual vacation and benefits payable upon termination of employment; and, actuarial liabilities arising from the indexing to the cost of living of superannuate pensions and annuities.

viii. *Fixed assets*

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

ix. *Accumulated deficit*

The accumulated deficit consists of the annual deficits and surpluses since Confederation, together with the write-off of certain amounts charged directly to this account.

x. *Valuation of assets and liabilities***ASSETS**

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable except for liabilities for the superannuation accounts of the Canadian Forces, the Public Service and the Royal Canadian Mounted Police, and the Government Annuities Account, which are valued on the actuarial basis.

The Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on the actuarial basis. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the balance in the Canada Pension Plan Account.

xi. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees by the Government, and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1982 amounted to \$5,661 million and are summarized in the following table:

	(in millions of dollars)	
	1982	1981
i) Explicit guarantees by the Government:		
Obligations of entities that are not agents—		
Borrowings by Crown corporations	179	189
Borrowings by other than Crown corporations	1,426	1,335
Other explicit guarantees	1,920	919
ii) Pending and threatened litigation	2,136	1,728
	5,661	4,171

Details can be found in Section 12 of this volume.

3. Financial Information Regarding Agent Crown Corporations

All assets and liabilities of agent Crown corporations are assets and liabilities of the Government, due to the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only the financial transactions between the Government and agent Crown corporations, are recorded in the accounts of Canada.

Although borrowings by agent Crown corporations from lenders other than the Government are considered direct liabilities of the Government, such borrowings are not included in the accounts of Canada since they are intended to be, and in practice are, repaid directly by the corporations.

The following table summarizes financial information regarding agent Crown corporations as at March 31, 1982. For corporations with financial year-ends other than March 31, unaudited financial information is included in this table.

	(in millions of dollars)	
	1982	1981
ASSETS		
Total assets excluding claims against the Government and other agent Crown corporations	36,247	31,758
LIABILITIES		
Liabilities to other than Government		
Borrowings	7,252	5,630
Other	5,564	4,365
	12,816	9,995
NET ASSETS	23,431	21,763
EQUITY OF THE GOVERNMENT		
Obligations to the Government and other agent Crown corporations	19,730	18,186
Less: claims against the Government and other agent Crown corporations	1,314	1,052
	18,416	17,134
Share capital and contributed surplus	4,851	4,217
Retained earnings	164	412
TOTAL EQUITY	23,431	21,763

Details can be found in Section 7 of this volume.
For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

4. Insurance Programs

Certain agent Crown corporations operate insurance programs. In the event that such corporations did not have sufficient funds to meet their obligations, the Government would provide the required financing through appropriations, either budgetary or non-budgetary.

The following table summarizes information regarding such insurance programs. For corporations with financial year-ends other than March 31, unaudited financial information is included in this table.

Programs	(in millions of dollars)			
	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision
Canada Deposit Insurance Corporation				
Current year	108,937	- 15	1	230
Previous year	96,082	21	4	120
Canada Mortgage and Housing Corporation				
Mortgage insurance fund ⁽¹⁾				
Current year	27,254	24	82	186
Previous year	27,465	20	92	293
Home improvement loan insurance fund				
Current year	25	(2)	(2)	6
Previous year	25	(2)		5
Rental guarantee fund				
Current year				24
Previous year				12
Export Development Corporation				
Accounts administered for the Government				
Current year	242			
Previous year	326	1		
Export insurance contracts entered into on its own behalf				
Current year	1,923	4	2	17
Previous year	1,693	8	2	7

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

⁽¹⁾ The Corporation's valuation of this fund as at June 30, 1981 disclosed an actuarial deficiency estimated at approximately \$210 million. This valuation is based on assumed future trends.

⁽²⁾ Less than \$500,000.

5. International Development Assistance—Loans and Subscriptions

i. Loans to developing countries

Included in loans to National governments of \$3,198 million (\$2,942 million in 1981) are loans to developing countries in the amount of \$2,431 million (\$2,149 million in 1981). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars)	
			1982	1981
20 years	5 years	5%	35	19
25 years	5 years	6%	1	2
30 years	7 years	3%	178	168
30 years	7 years	*	8	2
35 years	5 years	*	4	4
40 years	10 years	*	1	1
50 years	10 years	*	2,204	1,953
			2,431	2,149

* Interest-free.

During the year, loan interest and commitment/service charges of \$5 million (\$3.9 million in 1981) was received from developing countries. Details can be found in Sections 7 and 14 of this volume and in Section 8 of Volume II.

ii. Subscriptions and loans to international organizations

Included in Loans, investments and advances—International organizations of \$2,585 million (\$2,255 million in 1981) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of \$2,175 million (\$1,877 million in 1981). These subscriptions and loans are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to the loan assistance set out in sub-section i. Subscriptions to international organizations do not provide a return on investment. They are repayable on termination of the organization or on Canada's withdrawal therefrom. Details can be found in Sections 7 and 14 of this volume.

6. Post Office

The Post Office became a Crown corporation on October 16, 1981. Prior to this date, postal revenue, and operating and capital expenditure were reported primarily on a gross basis, that is, as budgetary revenue and budgetary expenditure. Since October 16, 1981, postal revenue is netted against postal expenditure with only the Government's net contribution to the Canada Post Corporation deficit reported as budgetary expenditure. Since the effects of this change have not been applied retroactively, revenue and expenditure reported in the Government's financial statements for the current year are not comparable with amounts reported for the previous year. The following is a summary of the treatment of postal operations in the financial statements:

	(in millions of dollars)	
	1982	1981
Postal revenue, as reported	484	1,109
Postal expenditure, as reported:		
Departmental expenditure	913	1,597
Canada Post Corporation	243	
	1,156	1,597
Excess of expenditure over revenue—Postal operations	672	488

Had the effects of the change in status of the Post Office been applied retroactively, that is if all postal revenue had been netted against postal expenditure, both budgetary revenue and expenditure would have been \$484 million lower (\$1,109 million lower in 1981), with no change in the reported deficit. The following table summarizes the effect that the retroactive treatment would have had on the financial statements:

	(in millions of dollars)	
	1982	1981
Total revenue, as reported	54,552	46,507
Less: postal revenue	484	1,109
Total revenue, as restated	54,068	45,398
Total expenditure, as reported	68,158	59,175
Less: postal revenue	484	1,109
Total expenditure, as restated	67,674	58,066
Deficit	13,606	12,668

7. Events Subsequent to the End of the Year

i. Massey-Ferguson Limited

In July 1982, the Department of Industry, Trade and Commerce disbursed \$126,349,358 to acquire 62.5% of the outstanding series "D" preferred shares of Massey-Ferguson Limited.

This purchase results from an agreement dated June 15, 1981, between the Government of Canada and Massey-Ferguson Limited, whereby the Government guaranteed to redeem, upon request, five million preferred shares in the event of a failure by the Company to pay a dividend. On June 30, 1982, the Company defaulted on its dividend payment. The audited financial statements of the Government of Canada as at March 31, 1982 have not been adjusted to reflect this transaction.

ii. Petroleum incentives program

On June 29, 1982, Royal Assent was given to an Act respecting, in part, the petroleum incentives program. Under the related provisions of this Act, individuals and corporations are entitled to receive incentive payments from the Government, in respect of eligible oil and gas exploration expenses incurred on or after January 1, 1981.

The Government permitted individuals and corporations to waive receipt of the incentive payments and apply the amounts waived against the petroleum and gas revenue tax owing. As at September 9, 1982, claims received in respect of the period January 1, 1981 to March 31, 1982, amounted to approximately \$500 million of which approximately \$150 million had been waived.

In the year in which petroleum incentive claims are settled, the full amount of approved claims will be recorded as expenditure, and the portion waived will be recorded as petroleum and gas revenue tax.



OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the following financial statements of the Government of Canada for the year ended March 31, 1982:

- Statement of Transactions;
- Statement of Revenue and Expenditure;
- Statement of Assets and Liabilities; and
- Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

Revenue for the year from oil export charges, a federal tax levied by Parliament, excludes receipts of \$445 million which are included in a "specified purpose" liability account. Failure to include this amount in revenue is, in my view, not in accordance with the Government's accounting policy requirement, stated in Note 1(iv) to the financial statements, that revenue shall consist of all tax and non-tax receipts which affect the deficit or surplus of the Government. This \$445 million amount has been reported as a liability in order to reflect the effect of a related undertaking by the federal government to pay to certain oil-producing provinces amounts equal to 50 per cent of oil export charges levied and collected by Canada during a specified period. Although I believe it appropriate to record and report a liability in respect of this undertaking, in my opinion, the liability relates to expenditure of "items to be paid from statutory appropriations" and would not be included in the financial statements in accordance with the accounting policy stated in Note 1(vii).

In my opinion, except for the failure to fully report revenue from oil export charges and the inclusion in liabilities of an amount payable under a statutory appropriation as described in the preceding paragraph, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements on a basis consistent with that of the preceding year. However, because of the reservations set out in the following paragraph, in my opinion, these stated accounting policies are not appropriate for a fair presentation of the assets and liabilities and revenues and expenditures of the Government of Canada.

I have the following reservations concerning the appropriateness of the Government's stated accounting policies:

- Last year, I commented in my observations on the financial statements that, although they were entitled "The Financial Statements of the Government of Canada", certain activities of government were excluded, as described in Note 1(ii). As a result, the financial statements did not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures. This year, because of my growing concern about the pervasiveness of this matter, I include it in this opinion as a reservation. In my view, the accounting entity as defined in Note 1(ii) is inadequate in the following two respects.

- (i) Significant departmental activities are reported in separate financial statements or accounts that are not combined in the Government's financial statements. These

separate financial statements or accounts are presented in the other sections of Public Accounts Volume I indicated below.

- Exchange Fund Account (Section 10)
- Canada Pension Plan Account (Section 8)
- Unemployment Insurance Account (Section 8)
- Canadian Ownership Account (Section 8)
- other similar Accounts (Section 8)

The addition in 1981-82 of the Canadian Ownership Account (COA) to these excluded activities illustrates my concern. The reporting of transactions in the COA results in a net amount being reported as a liability. This amount represents the total of levies received in respect of oil and gas charges, reduced by loans to Petro-Canada. If the loans were reported as assets and the levies reported as revenue, as in my view they should be, at March 31, 1982 assets would be increased by \$711 million, liabilities reduced by \$75 million, and accumulated deficit and the deficit for the year then ended reduced by \$786 million.

The effect on the financial statements of the COA transactions is significant and readily quantifiable and, in my view, resolvable with little study required. However, in the case of accounting for activities reported in the Exchange Fund, Canada Pension Plan and Unemployment Insurance Accounts, while the effects are significant and quantifiable, further study is required to determine to what extent and how these activities should be included in the Government's financial statements to best satisfy the information needs of users.

- (ii) Investments in Crown-owned corporations and agencies at March 31, 1982 amounted to approximately \$25 billion, or 63 per cent of the Government's net recorded assets. The assets, liabilities, revenues and expenditures of these entities are not consolidated in the accompanying financial statements. Further study is required to determine to what extent the activities of such corporations and agencies should be consolidated, and for those not consolidated, what alternative presentation would be appropriate. Until this fundamental question is resolved, I am unable to determine the effect of this matter on the Government's financial statements.

—When the international development assistance loans and subscriptions identified in Note 5 to the financial statements are issued, they are recorded as assets at the full amounts advanced in accordance with Notes 1 (vi) and (x). At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 5. In my view, any excess of amounts advanced over asset value received confers a benefit and constitutes expenditure in respect of international development assistance, which should be recorded and reported as such on the Statement of Revenue and Expenditure. I have estimated that if international development assistance loans and subscriptions were reported in this manner, reported assets would decrease and accumulated deficit would increase by approximately \$3.9 billion as at March 31, 1982 (\$3.4 billion as at March 31, 1981).

—As stated in Note 1 (vii), financial obligations are not recorded in respect of amounts payable under statutory appropriations, earned and unpaid annual vacation leave, employee termination benefits and actuarial liabilities arising from the indexing provisions of employee pension plans. In my view, all these financial obligations should be appropriately recorded and reported in the financial statements to provide a more complete disclosure of liabilities. I have estimated that if these obligations were recorded, reported liabilities and accumulated deficit would be increased by at least \$14.5 billion as at March 31, 1982 (\$11.5 billion as at March 31, 1981).

Additional information and comments on these reservations are included in my observations on the financial statements in Section 3 of this volume.

SECTION 3

**1981-82
PUBLIC ACCOUNTS**

Observations by the Auditor General on the Financial Statements of the Government of Canada

CONTENTS

	<i>Page</i>
Introduction	3.2
Failure to comply with a stated accounting policy	3.2
The accounting entity	3.4
International development assistance loans and subscriptions	3.5
Unrecorded liabilities	3.7
Reporting of summary financial information	3.8

Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1982, which together with my opinion, are included in Section 2 of this volume. These financial statements are the Statement of Transactions, the Statement of Revenue and Expenditure, the Statement of Assets and Liabilities, and the Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act. This section provides that:

“The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the Minister of Finance may present for audit and shall express his opinion as to whether they present *fairly* information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have.” (italics added)

The word *fairly* is used to express the auditor's judgement as to the appropriateness of the selection and application of accounting principles to the particular circumstances of an enterprise. Because of the significant and pervasive effect on the financial statements of the matters reported in my reservations concerning the appropriateness of three of the Government's stated accounting policies, I have concluded that:

“... these stated accounting policies are not appropriate for a *fair* presentation of the assets and liabilities and revenues and expenditures of the Government of Canada.” (italics added)

My opinion includes four reservations. The first reservation, which is new this year, is particularly significant because it concerns a failure by the Government to comply with its own stated accounting policies. The second, third and fourth reservations concern the appropriateness of the Government's stated accounting policies. The second reservation (the Accounting Entity) is also new this year, although I referred to the issue last year in my observations on the financial statements. The third and fourth reservations (International Development Assistance Loans and Subscriptions, and Unrecorded Liabilities) are consistent with last year, except there is a more complete estimate of unrecorded liabilities arising from the indexing provisions of employee pension plans.

The observations that follow provide additional explanatory information on these four reservations and on related concerns.

Failure to Comply with a Stated Accounting Policy

In the second paragraph of my opinion on the financial statements, I call attention to a \$445 million reduction of oil export charge revenue, and related increase in deposit and trust account liabilities, resulting from recording and reporting as a liability a portion of oil export charges collected during the year.

I take exception to this accounting and reporting of oil export charge revenue because it results, in my view, in:

- an incomplete reporting of revenues received, which is contrary to the accounting policy requirement stated in Note 1 (iv) that revenue shall consist of all tax and non-tax receipts which affect the deficit or surplus of the Government;

- the inclusion in liabilities of an amount payable under a statutory appropriation, which is contrary to the accounting policy requirement stated in Note 1(vii) that "items to be paid from statutory appropriations" shall be excluded from reported liabilities; and
- a method of accounting whereby expenditures pursuant to a statutory appropriation granted by Parliament are effectively eliminated from reporting in the financial statements of the Government.

Oil export charges are a tax levied by Parliament. Since the inception of this tax in 1975, receipts during a year have been reported as tax revenues of that year in accordance with the policy set out in Note 1(iv) to the financial statements.

The Minister of Finance, in his October 1980 budget speech, announced the intention of the Government to pay to certain oil-producing provinces 50 per cent of charges collected in respect of oil exported from those provinces. Agreements were subsequently concluded with the provinces whereby payments would be made to them which would result in a "sharing" of oil export charges subsequent to October 31, 1980; 50 per cent to the federal government and 50 per cent to these provinces.

Under the Canadian Constitution, revenues of Canada may be appropriated only by the Parliament of Canada. The Government tabled a bill to amend the Petroleum Administration Act to provide appropriation authority for payment to certain provinces of their agreed share of export charges collected. Passage of the bill was delayed. As an interim measure, the Government included authority to make the payments in an act called "An Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces" (SC 1980-81-82, Chapter 94). This Act received Royal Assent on April 7, 1982. Authority to pay certain producing provinces their agreed share of export charges on a continuing basis was included in an act called "An Act to amend the Petroleum Administration Act and to enact provisions related thereto" (SC 1980-81-82, Chapter 114) assented to on July 7, 1982.

The Government maintains that it is collecting 50 per cent of the oil export charges on behalf of certain producing provinces. It has therefore treated the provincial share of collections—\$445 million made during the period November 1, 1980 to January 31, 1982—as a "specified purpose" liability account. The legislation authorizing the collection of this tax does not direct that it be used for any "specified purpose" or accounted for in any special way. Similarly there is no wording in the appropriation authorities referred to in the preceding paragraph that direct the Government to pay 50 per cent of oil export charge collections, or any part of such collections, to the provinces. Therefore, it is my view that all the oil export charges collected should continue to be accounted for and reported as general purpose tax revenues.

I do agree that the Government has a liability under the agreements negotiated with certain producing provinces to pay them amounts equal to 50 per cent of oil export charges collected. However, the parliamentary appropriations authorizing payment are statutory appropriations, and government policy stated in Note 1(vii) is to exclude items to be paid from statutory appropriations from reported liabilities. In my view, this policy should be changed so as to require all liabilities to be paid from statutory appropriations to be recorded in the year the liabilities are incurred, consistent with the accounting for liabilities to be paid from annually-lapsing appropriations. This matter is discussed further in my fourth reservation concerning unrecorded liabilities.

My final concern with the accounting and reporting of this amount relates to future years. In the preface to the financial statements, the Government explains that the accounting policies it has adopted are designed primarily to provide an accounting of the financial resources appropriated by Parliament. The authorities under which payments may be made to provinces in respect of oil exports are appropriations granted by Parliament. However, if the accounting followed this year is also followed in subsequent years, payments to the provinces will be excluded from reported expenditure and from reported use of appropriations. As a consequence, Parliament will not receive the accounting for resources appropriated by it that the financial statements are designed to provide.

The Accounting Entity

Significant assets, liabilities, revenues and expenditures of the Government of Canada are reported in separate financial statements of various accounts, funds and Crown-owned corporations that are not now combined with the financial statements of the Government. As a result, although the financial statements contained in Section 2 of this volume are entitled "The Financial Statements of the Government of Canada", they do not provide a comprehensive and complete summary of the Government's assets, liabilities, revenues and expenditures.

With the increasing size and complexity of government, the practice of reporting government activities in separate financial statements or accounts that are not combined with the financial statements of the Government has become more significant and more proliferate. As a result, the Government's financial statements have become less comprehensive and complete and, accordingly, less informative.

As described in the third paragraph of Note 1(ii), financial statements or accounts for the following departmental activities are not combined with the financial statements of the Government:

- Exchange Fund Account;
- Canada Pension Plan Account;
- Unemployment Insurance Account;
- Canadian Ownership Account; and
- other similar Accounts.

Transactions should be recorded and reported in accordance with their economic substance to achieve meaningful summary level financial reporting for the Government of Canada. If, for example, a receipt is, in substance, federal tax revenue, it should be reported as such in the Government's financial statements, regardless of how it is reported elsewhere for other purposes.

The reporting of transactions in the new Canadian Ownership Account illustrates my concern. It seems clear to me that transactions now reported in the Canadian Ownership Account as a net liability constitute, in substance, revenues and assets which should be reported as such in the Government's financial statements. Further study is required to determine how best to include other transactions in respect of the above departmental activities in these statements.

Recognizing that such a study has not yet been completed, and for purposes of illustration only, I have summarized below certain levies that are not currently reported as revenues on the Government's Statement of Revenue and Expenditure.

	(in millions of dollars)	
	1982	1981
Canada Pension Plan contributions	3,282	2,689
Unemployment Insurance contributions	4,887	3,399
Canadian Ownership oil & gas charges	786	
Portion of oil export charges	445	
Unconsolidated levies	9,400	6,088

The significance of these amounts in relation to the size of the Government, as reflected by its revenues, and the size of the Canadian economy, as reflected by Gross National Product, is shown by the following table. It compares total tax revenues now reported in the Government's financial statements with total tax revenues that would be reported if the above levies were included.

	1982		1981	
	\$ millions	% of GNP	\$ millions	% of GNP
Total tax revenues now reported				
Net.....	47,955	14.6	40,650	14.0
Gross	51,935	15.8	42,209	14.6
Total tax revenues if above levies included.....	61,335	18.7	48,297	16.7

Note: Gross National Product used in these calculations is for the calendar year ending within the fiscal year.

Because the effect is readily quantifiable and easily understood, I have used a possible effect on total reported tax revenues to illustrate my concern about certain departmental activities not being combined with the financial statements of the Government. The issue is, however, much broader and also affects reported non-tax revenues, expenditures, assets and liabilities. The full effects cannot be quantified until there is general agreement on how the government accounting entity should be defined and on the reporting concepts to be followed. As discussed in the following paragraphs, this should include a consideration of the extent to which the activities of Crown-owned corporations and agencies should be consolidated in the financial statements of the Government and, for those not consolidated, what alternative presentation would be appropriate.

As described in the second paragraph of Note 1(ii), financial statements of many Crown-owned corporations and agencies are also not consolidated with the financial statements of the Government. At March 31, 1982, investments in such corporations and agencies, before allowance for valuation, amounted to approximately \$25 billion, or 63 per cent of the Government's net recorded assets.

As explained in Note 6 to the financial statements, the activities of the Post Office Department were transferred to the new Crown-owned Canada Post Corporation (CPC) on October 16, 1981. In accordance with the second paragraph of Note 1(ii), the financial statements of CPC are not consolidated with those of the Government because CPC is a Crown corporation named in Schedule C of the Financial Administration Act. As a consequence, beginning October 16, 1981, Canada's postal revenues and expenditures have been reported only in the financial statements of CPC. Only the net contribution from the Consolidated Revenue Fund to the deficit of CPC is reported as postal expenditure in the Government's financial statements for the period October 16, 1981 to March 31, 1982. Although nothing has changed in substance, significant revenues and expenditures have been excluded from the Government's statements simply by varying the legal form of the entity carrying out Canada's postal activities. Such changes in reporting make it difficult to compare meaningfully the information reported in these financial statements over a period of years.

In my view, the current definition of the Government of Canada accounting entity based on legal form is not satisfactory. The accounting entity should be defined in such a way that the economic substance of an activity determines how that activity should be reported in the financial statements. Only in this way will a comprehensive, consistent reporting of government activities from year to year be achieved. Further study is required to determine how this may best be accomplished.

International Development Assistance Loans and Subscriptions

In accordance with the stated accounting policies set out in Notes 1(vi) and (x) to the financial statements, the full amounts of special assistance loans to developing countries and subscriptions to the special development funds of international financial institutions are recorded as assets. At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 5. In my view, any excess of amounts advanced over asset value received confers a

financial benefit on developing countries and constitutes expenditure in respect of international development assistance that should be recorded and reported as such on the Statement of Revenue and Expenditure. If this expenditure had been recorded in this way when the loans and subscriptions were originally issued, reported assets would be decreased and accumulated deficit increased by approximately \$3.9 billion as at March 31, 1982 (\$3.4 billion as at March 31, 1981).

Canada provides assistance to developing countries by making grants and contributions and special assistance loans to them and by subscribing to special development funds of international financial institutions. The loans and subscriptions, like grants and contributions, confer financial benefits on developing countries and are an important part of Canada's official program of assistance to developing countries. The grants and contributions, because they are not repayable or otherwise recoverable, are made under budgetary authority, recorded as expenditure and included in the deficit. The loans and subscriptions, because they are repayable or considered to be eventually realizable, are made under non-budgetary authority and recorded as assets.

The amount of special assistance loans included in loans to national governments at March 31, 1982 is \$2,431 million. Of these loans, \$2,204 million are repayable over 50 years without interest, with no payments for the first 10 years. At March 31, 1982, subscriptions to special development funds of international financial institutions amounted to \$2,175 million. These special development funds make loans to developing countries under terms similar to the special assistance loans made by Canada. The terms of these subscriptions provide that, on withdrawal from or termination of the special development funds, Canada will receive a pro-rata share of the funds' assets. Because of the nature of such assets, it would take many years for Canada to realize its share on termination or withdrawal.

As described above, amounts advanced by the Government in the current and prior years in respect of special assistance loans and subscriptions to special development funds will be recovered or realized without interest over a significant number of years. Since interest is not provided, the Government is not compensated for the use of its funds over the period the loans and subscriptions are outstanding. As a result, when loans and subscriptions are issued, the value given is significantly greater than the value received. As stated in the Study of the Accounts of Canada: "Ideally, the Government's Statement of Assets and Liabilities should come as close as possible to reflecting the true economic value of the assets and liabilities recorded on it."

Sometimes a "true economic value" for financial claims is not available, and an alternative approach is required. For example, when a loan is made to a Crown corporation by the Government, it is recorded as an asset at the amount advanced. To compensate for the use of its funds, the Government charges interest on the loan. In the absence of a market-determined interest rate, the Government calculates an arbitrary rate by reference to its cost of borrowing. Accordingly, with the addition of interest to compensate for use of funds, the amount advanced is equal to the asset value received.

When special assistance loans and subscriptions to special development funds are issued, they should be similarly recorded as assets only to the extent of their economic value at that date. Such economic value can be calculated as the value today of amounts that will be recovered or realized in the future. Any excess of amounts advanced over asset value received should be recorded as expenditure. As with loans to Crown corporations, the selection of an appropriate interest rate for calculating asset value received is, to some extent, arbitrary. However, it would seem reasonable to determine a rate by reference to the Government's cost of borrowing in the same manner as rates are set for loans to Crown corporations.

If special assistance loans and subscriptions had been recorded and reported as assets at their economic value when issued, the amount outstanding would have been approximately \$700 million as at March 31, 1982. In my opinion, this is the amount at which these loans and subscriptions should be recorded in the accounts of Canada at the year end. The difference of \$3,900 million between the amount at which they are currently recorded (\$4,600 million) and the amount at which they should be recorded (\$700 million) constitutes expenditure in respect of international development assistance that should have been reported

as such on the Statement of Revenue and Expenditure and included in the accumulated deficit in the year the loans and subscriptions were issued. This would have properly recognized the cost of benefits conferred by these loans and subscriptions in the year they were issued.

Unrecorded Liabilities

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date. However, under its stated accounting policies, certain financial obligations that fit this definition have not been recorded. These unrecorded liabilities include financial obligations at the year end related to items to be paid from statutory appropriations, employee termination benefits, and actuarial liabilities arising from the indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police). My Office has estimated that these unrecorded liabilities amount to approximately \$14.5 billion at March 31, 1982 (\$11.5 billion at March 31, 1981). In addition to these estimated amounts, there is a further financial obligation for earned and unpaid annual vacation leave that also fits the Government's definition of liabilities but is not recorded.

Following is a summary of those unrecorded liabilities which have been estimated:

	(in millions of dollars)	
	1982	1981
Items to be paid from statutory appropriations		
Subsidies under the Railway Act.....	250	200
Entitlements under the petroleum incentives program	350	
Acquisition of Massey-Ferguson Limited shares	126	
	726	200
Employee termination benefits.....	1,300	1,200
Actuarial liabilities arising from the indexing provisions of employee pension plans.....	12,500	10,100
	14,526	11,500

The liability for subsidies under the Railway Act has been estimated by the Canadian Transport Commission. The liabilities for entitlements under the petroleum incentives program and for acquisition of Massey-Ferguson Limited shares have been taken from Note 7 to the Government's financial statements. The liability for employee termination benefits and the actuarial liabilities arising from the indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police) were estimated by the Department of Insurance, based on methods and assumptions used by the Department for purposes of current actuarial reports on the Government's superannuation accounts.

The estimate of unrecorded liabilities related to employee pensions that I included in my reservation last year did not include the full unrecorded actuarial liabilities arising from the indexing provisions of employee pension plans. I reported only that portion which represents the present value of the indexed portion of pensions for persons that were then retired, without provision for future indexation. This amount was \$4,200 million. The corresponding amount for 1982 is \$5,500 million as reported on page 8.7 of Section 8 of this volume. I have this year reported the full unrecorded actuarial liabilities arising from the indexing provisions of employee pension plans because, in consultation with actuaries and with colleagues from the accounting profession, I concluded that this fuller measure of the liability is the one most appropriate to use for government financial reporting.

Unrecorded liabilities for earned and unpaid annual vacation leave have not been estimated by my Office because the information required was not readily available during our audit. However, based on annual salary and wage costs, they are also likely to be substantial. The Government should estimate these unrecorded liabilities at the end of each fiscal year by referring to personnel and other records maintained by departments and agencies.

Based on the Government's definition of liabilities as financial obligations to outside organizations and individuals as a result of events and transactions prior to the accounting date, the exclusion from reported liabilities of the significant financial obligations described above results in an incomplete reporting of liabilities as defined. This directly affects the reported accumulated deficit and financial position at the year end. In my opinion, financial obligations at the year end related to items to be paid from statutory appropriations, employee termination benefits, earned and unpaid annual vacation leave, and actuarial liabilities arising from the indexing provisions of employee pension plans should be appropriately recorded in the accounts of Canada and reported in the financial statements to provide a more complete accounting and disclosure of liabilities.

Reporting of Summary Financial Information

In my observations last year, I stated that the Office of the Comptroller General had begun a study of the purposes of summary financial reporting for the Government and of the feasibility of developing comprehensive financial statements. This important study is progressing. I also reported that the Canadian Institute of Chartered Accountants (CICA) had established a Public Sector Accounting and Auditing Committee to recommend accounting and auditing principles and practices for governments. These efforts are encouraging, but much remains to be done. The Standing Committee on Public Accounts, the Government and my Office all have an interest in the development of improved summary financial reporting for the Government of Canada and in the work of the CICA. I believe it is crucial that appropriate consultation take place among the interested and affected parties so that the common goal of providing financial information that best serves the needs of users will be achieved as soon as possible.

SECTION 4

1981-82 PUBLIC ACCOUNTS

Outlays by envelope

CONTENTS

	<i>Page</i>
Details of actual outlays by envelope.....	4.2
Actual outlays of departments by envelope	4.5

OUTLAYS BY ENVELOPE

The increasing complexity of Government responsibilities, as well as the limited resources available to meet those responsibilities, have led to the adoption of the new policy and expenditure management system. Under this system, the Government presents its resources by "envelopes". Each envelope represents the resources allocated to a particular policy sector for all elements of departmental spending that relate to that sector.

Under the envelope system, spending is measured in terms of outlays for budgetary expenditure and for loans, investments and advances. Outlays for budgetary expenditure

include costs of servicing the public debt, operating and capital expenditure, grants and contributions to other levels of government, persons or organizations and other forms of transfer payments. Outlays for loans, investments and advances represent the net change in the value of loans, investments and advances.

Details of Actual Outlays by Envelope

Table 4.1 presents actual outlays for budgetary expenditure and for loans, investments and advances by major element within each envelope.

TABLE 4.1

DETAILS OF ACTUAL OUTLAYS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1982
(in millions of dollars)

	Actual outlays				Actual outlays		
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
ENERGY							
ENERGY, MINES AND RESOURCES—				INDUSTRY, TRADE AND COMMERCE—			
Department—				Department	907	9	916
Energy program	891		891	Canadian Commercial Corporation	19	— 7	12
Atomic Energy Control Board ..	15		15	Export Development Corporation	36	— 4	32
Atomic Energy of Canada Limited	284	— 7	277	Federal Business Development Bank	18	— 125	— 107
National Energy Board	17		17	Foreign Investment Review Agency	5		5
Petro-Canada		108	108	Standards Council	5		5
Eldorado Nuclear Limited		293	293	LABOUR—			
ECONOMIC DEVELOPMENT—				Department	63	1	64
Northern Pipeline Agency	7		7	Canada Labour Relations Board	4		4
	1,214	394	1,608	REGIONAL ECONOMIC EXPANSION—			
ECONOMIC DEVELOPMENT				Department	612	— 14	598
AGRICULTURE—				Cape Breton Development Corporation	133		133
Department	1,103		1,103	SCIENCE AND TECHNOLOGY—			
Canadian Dairy Commission	4	68	72	Ministry of State	10		10
Canadian Livestock Feed Board	18		18	National Research Council of Canada	272		272
Farm Credit Corporation		348	348	Natural Sciences and Engineering Research Council	201		201
COMMUNICATIONS—				Science Council of Canada	3		3
Department				SUPPLY AND SERVICES—			
Communications program	143	— 3	140	Department			
CONSUMER AND CORPORATE AFFAIRS—				Supply program (unsolicited proposals for research and development)	15		15
Department	94		94	TRANSPORT—			
Restrictive Trade Practices Commission	1		1	Department	1,836	— 5	1,831
ECONOMIC DEVELOPMENT—				Air Canada		— 15	— 15
Ministry of State	6		6	Canadian Transport Commission	444		444
ENERGY, MINES AND RESOURCES—					6,640	259	6,899
Department				SOCIAL AFFAIRS			
Administration program	17		17	COMMUNICATIONS—			
Minerals and earth sciences program	174		174	Department			
ENVIRONMENT—				Arts and culture program	32		32
Department				Canada Council	53		53
Environmental services program (forestry)	56		56				
FISHERIES AND OCEANS	441	6	447				

TABLE 4.1

DETAILS OF ACTUAL OUTLAYS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1982—*Continued*
(in millions of dollars)

	Actual outlays				Actual outlays		
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
SOCIAL AFFAIRS—<i>Concluded</i>							
COMMUNICATIONS—<i>Concluded</i>							
Canadian Broadcasting Corporation	665		665	SOLICITOR GENERAL—			
Canadian Film Development Corporation	1	4	5	Department	22	22	
Canadian Radio-Television and Telecommunications Commission	20		20	Correctional Services	500	500	
National Arts Centre Corporation	14		14	National Parole Board	11	11	
National Film Board	50		50	Royal Canadian Mounted Police	651	651	
National Library	22		22		1,384	1,384	
National Museums of Canada ..	58		58	FISCAL ARRANGEMENTS			
Public Archives	29		29	FINANCE—			
Social Sciences and Humanities Research Council	47		47	Department—			
EMPLOYMENT AND IMMIGRATION—							
Department	6	2	8	Fiscal transfer payments program	4,535	– 14 4,521	
Canada Employment and Immigration Commission	2,200		2,200	PUBLIC WORKS—			
Immigration Appeal Board	3		3	Department—			
ENVIRONMENT—							
Department—				Municipal grants program (grants in lieu of real property taxes)	213	213	
Administration program	37		37		4,748	– 14 4,734	
Environmental services program (excluding forestry) ..	272		272	EXTERNAL AFFAIRS			
Parks Canada program	262		262	EXTERNAL AFFAIRS—			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—							
Department	1,505	16	1,521	Department	433	1 434	
Northern Canada Power Commission	2	4	6	Canadian International Development Agency	803	309 1,112	
LABOUR—							
Canadian Centre for Occupational Health and Safety	4		4	International Development Research Centre	47	47	
NATIONAL HEALTH AND WELFARE—							
Department	17,718		17,718	International Joint Commission	2	2	
Medical Research Council	100		100	FINANCE—			
PUBLIC WORKS—							
Canada Mortgage and Housing Corporation	968	199	1,167	Department—			
SECRETARY OF STATE—							
Department	2,170		2,170	Special program		107 107	
Advisory Council on the Status of Women	2		2		1,285	417 1,702	
Status of Women—Office of the Co-Ordinator	1		1	DEFENCE			
SOCIAL DEVELOPMENT							
	3		3	NATIONAL DEFENCE			
VETERANS AFFAIRS							
	1,140	– 30	1,110		6,028	3 6,031	
	27,384	195	27,579	PARLIAMENT			
JUSTICE AND LEGAL							
JUSTICE—							
Department	113		113	PARLIAMENT—			
Canadian Human Rights Commission	6		6	The Senate	19	19	
Commissioner for Federal Judicial Affairs	72		72	House of Commons	124	124	
Law Reform Commission of Canada	3		3	Library of Parliament	8	8	
Supreme Court of Canada	4		4		151	151	
Tax Review Board	2		2	SERVICES TO GOVERNMENT			
				FINANCE—			
				Department—			
				Financial and economic policies program	73	200 273	
				Anti-Dumping Tribunal program	1	1	
				Inspector General of Banks ..	1	1	
				Auditor General	32	32	
				Insurance	12	12	
				Tariff Board	2	2	
				GOVERNOR GENERAL	4	4	
				NATIONAL REVENUE—			
				Customs and Excise	322	322	
				Taxation	494	494	
				POST OFFICE—			
				Department	913	– 9 904	
				Canada Post Corporation	243	243	

TABLE 4.1

DETAILS OF ACTUAL OUTLAYS BY ENVELOPE
FOR THE YEAR ENDED MARCH 31, 1982—*Concluded*
(in millions of dollars)

	Actual outlays				Actual outlays		
	Budgetary expenditure	Loans, investments and advances	Total		Budgetary expenditure	Loans, investments and advances	Total
SERVICES TO GOVERNMENT—<i>Concluded</i>							
PRIVY COUNCIL—							
Privy Council	37		37	SECRETARY OF STATE—			
Canadian Intergovernmental				Public Service Commission	91		91
Conference Secretariat	2		2	SUPPLY AND SERVICES—			
Chief Electoral Officer	4		4	Department—			
Commissioner of Official Lan-				Supply program (excluding			
guages	6		6	unsolicited proposals for			
Economic Council	8		8	research and development)	157	– 3	154
Public Service Staff Relations				Statistics Canada	222		222
Board	7		7	TREASURY BOARD—			
PUBLIC WORKS—				Secretariat—			
Department—				Government contingencies			
Administration program	47		47	and centrally financed			
Professional and technical				programs (excluding youth			
services program	50		50	and other employment)	309		309
Accommodation program	633		633	Comptroller General	9		9
Marine program	67		67		3,956	185	4,141
Transportation and other							
engineering program	49		49				
Land management and de-				PUBLIC DEBT			
velopment program	61		61	FINANCE—			
Municipal grants (excluding				Department—			
grants in lieu of real prop-				Public debt program	15,168		15,168
erty taxes)	2		2	TOTAL	67,958	1,439	69,397
National Capital Commission ..	98	– 3	95				

Actual Outlays of Departments by Envelope

Table 4.2 discloses departmental involvement in actual outlays by envelope.

TABLE 4.2

ACTUAL OUTLAYS OF DEPARTMENTS BY ENVELOPE FOR THE YEAR ENDED MARCH 31, 1982 (in millions of dollars)

Department	Energy	Economic development	Social affairs	Justice and legal	Fiscal arrangements	External affairs	Defence	Parliament	Services to government	Public debt	Total outlays
Agriculture		1,541									1,541
Communications		140	995								1,135
Consumer and Corporate Affairs		95									95
Economic Development	7	6									13
Employment and Immigration			2,211								2,211
Energy, Mines and Resources	1,601	191									1,792
Environment		56	571								627
External Affairs						1,595					1,595
Finance					4,521	107			321	15,168	20,117
Fisheries and Oceans		447									447
Governor General									4		4
Indian Affairs and Northern Development			1,527								1,527
Industry, Trade and Commerce		863									863
Justice				200							200
Labour		68	4								72
National Defence							6,031				6,031
National Health and Welfare			17,818								17,818
National Revenue									816		816
Parliament								151			151
Post Office									1,147		1,147
Privy Council									64		64
Public Works			1,167		213				1,004		2,384
Regional Economic Expansion		731									731
Science and Technology		486									486
Secretary of State			2,173						91		2,264
Social Development			3								3
Solicitor General				1,184							1,184
Supply and Services		15							376		391
Transport		2,260									2,260
Treasury Board									318		318
Veterans Affairs			1,110								1,110
Total outlays (Net)	1,608	6,899	27,579	1,384	4,734	1,702	6,031	151	4,141	15,168	69,397

SECTION 5

1981-82 PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

	<i>Page</i>
Budgetary revenue.....	5.2
Tax revenue	5.4
Non-tax revenue	5.5
Receipts and revenues credited to appropriations	5.7
Supplementary statement—	
Monthly revenue by selected classification	5.8

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the deficit or surplus of the Government and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid and excludes amounts receivable, taxes collected on behalf of provinces and territories, receipts from contributors to the Canada Pension Plan, the Unemployment Insurance and the superannuation accounts, and receipts credited to other liability accounts.

Revenue for a year therefore includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year, but the system of collecting personal and corporation income taxes by payroll deductions and instalments results in a distribution of receipts throughout the year.

Tax revenue increased by \$7,305 million in 1981-82 compared to an increase of \$5,742 million in 1980-81.

The major tax changes which had an effect on this year's tax revenue are:

- the petroleum and gas revenue tax and the natural gas and gas liquids tax had their first full-year effect in 1981-82;
- the oil export charges were extended to marine and aviation fuel used in international travel. Beginning in February 1982, the charges on aviation fuel were converted to a corporate income tax provision;
- excise taxes and duties on alcohol and tobacco began to be adjusted in line with price increases;
- temporary corporate surtax. The 5% surtax for 1981 was extended for large businesses;
- multilateral trade negotiations. The third of eight scheduled annual tariff reductions was implemented in January 1982; and,
- the provincial share of the oil export charges, accrued from November 1980 through January 1982, was charged to revenue.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario, Quebec and Alberta).

Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories, and subsequently remitted to them, are not included in the tables shown hereunder.

REVENUE

"Five year comparative summary"
Millions of dollars

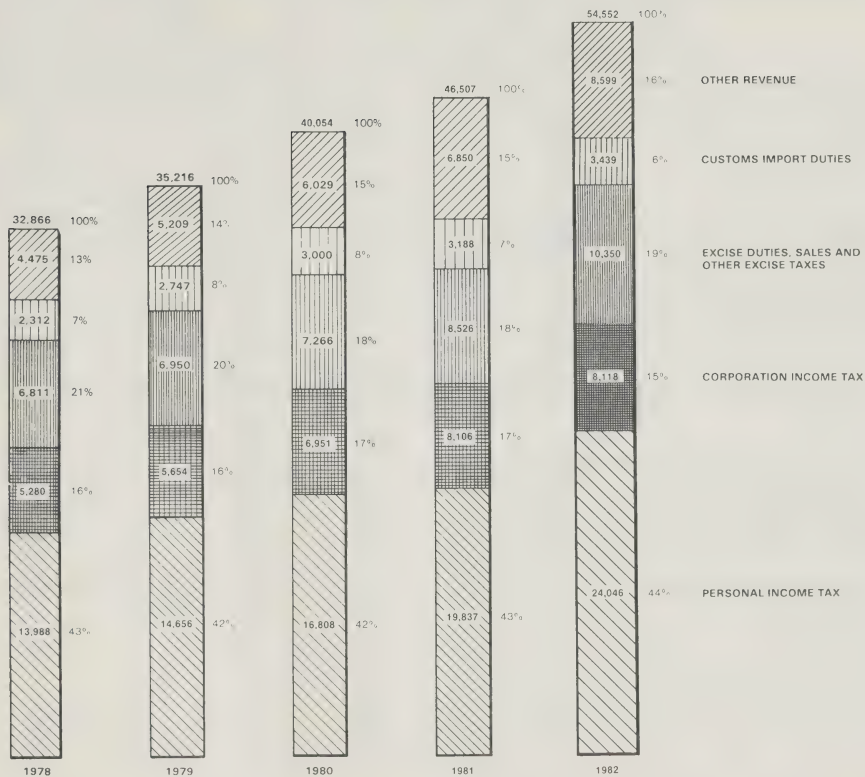


TABLE 5.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE

(in millions of dollars)

	1981-82			1980-81			Increase or decrease (-)	
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total	Amount	%
Tax revenue—								
Income tax—								
Personal.....	24,046		24,046	19,837		19,837	4,209	21
Corporation.....	8,118		8,118	8,106		8,106	12	8
Non-resident.....	1,018		1,018	867		867	151	17
Petroleum and gas revenue tax.....	864		864	27		27	837	3,100
	34,046		34,046	28,837		28,837	5,209	18
Excise taxes and duties—								
Sales tax.....	6,148	37	6,185	5,355	74	5,429	756	14
Customs import duties.....	3,435	4	3,439	3,185	3	3,188	251	8
Excise duties.....	1,175		1,175	1,042		1,042	133	13
Natural gas and gas liquids tax.....	998	(1)	998	187		187	811	434
Oil export charges.....	519		519	842		842	- 323	- 38
Special petroleum compensation charge ..	473		473				473	100
Special excise tax—Gasoline.....	436		436	453		453	- 17	- 4
Other.....	564	(1)	564	570	3	573	- 9	- 2
	13,748	41	13,789	11,634	80	11,714	2,075	18
Other tax revenue.....	120		120	99		99	21	21
Total tax revenue.....	47,914	41	47,955	40,570	80	40,650	7,305	18
Non-tax revenue—								
Return on investments—								
Bank of Canada.....	1,853		1,853	1,459		1,459	394	27
Canada Mortgage and Housing Corporation.....	873		873	839		839	34	4
Exchange Fund Account.....	763		763	620		620	143	23
Interest on bank deposits.....	701		701	318		318	383	120
Farm Credit Corporation.....	285		285	243		243	42	17
Other return on investments.....	577	43	620	606	45	651	- 31	- 5
	5,052	43	5,095	4,085	45	4,130	965	23
Postal revenue.....	449	35	484 ⁽²⁾	1,039	70	1,109	- 625	- 56
Refunds of previous years' expenditure.....	132	21	153	105	6	111	42	38
Services and service fees.....	116	7	123	111	7	118	5	4
Privileges, licences and permits.....	117	3	120	116	3	119	1	1
Bullion and coinage.....	70		70	60		60	10	17
Proceeds from sales.....	58	9	67	46	11	57	10	18
Premium and discount on exchange.....	(1)		(1)					
Other non-tax revenue.....	462	23	485	147	6	153	332	217
Total non-tax revenue.....	6,456	141	6,597	5,709	148	5,857	740	13
Total revenue.....	54,370	182	54,552	46,279	228	46,507	8,045	17

(1) Less than \$500,000.

(2) See Note 6 to the audited financial statements in Section 2 of this volume.

Tax Revenue

Table 5.2 presents the tax revenue on a per capita basis for the last five years.

TABLE 5.2

TAX REVENUE PER CAPITA

	Tax revenue \$
1982 ⁽¹⁾	1,962
1981.....	1,673
1980.....	1,454
1979.....	1,297
1978.....	1,236

(1) Based on population as of October 1, 1981.

Personal Income Tax

In 1981-82, personal income tax was the largest source of Government revenue. It amounted to \$24,046 million or 44% of total budgetary revenue.

Corporation Income Tax

Corporation income tax was the second largest source of Government revenue. It amounted to \$8,118 million or 15% of total budgetary revenue.

Non-Resident Income Tax

Non-resident income tax is derived from tax withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. It amounted to \$1,018 million or 2% of total budgetary revenue.

Petroleum and Gas Revenue Tax

This tax came into effect on January 1, 1981 and is applicable to net operating revenues related to the production of oil and gas.

Excise Taxes and Duties

Excise taxes and duties totalled \$13,789 million, 25% of total budgetary revenue.

TABLE 5.3

EXCISE TAXES AND DUTIES (in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)
Sales tax—			
Domestic goods	5,260	4,369	891
Imports	1,183	1,117	66
Diesel		153	- 153
Less: refunds and drawbacks	258	210	48
	6,185	5,429	756
Customs import duties	3,912	3,601	311
Less: refunds and drawbacks	473	413	60
	3,439	3,188	251
Excise duties—			
Cigarettes, tobacco and cigars ..	461	398	63
Spirits	445	412	33
Beer	269	232	37
Licences	(1)	(1)	
Less: refunds and drawbacks	(1)	(1)	
	1,175	1,042	133
Natural gas and gas liquids tax ...	998	187	811
Oil export charges	519	842	- 323
Special petroleum compensation charge	473		473
Special excise tax—Gasoline	436	453	- 17
Other—			
Cigarettes, tobacco and cigars ..	404	426	- 22
Wines	61	54	7
Jewellery	49	51	- 2
Air conditioners	26	25	1
Penalties	14	9	5
Coin games	6		6
Automobiles	1	1	
Sundry commodities	5	9	- 4
Less: refunds and drawbacks	2	2	
	564	573	- 9
Total	13,789	11,714	2,075

(1) Less than \$500,000.

Excise duties

Excise duties, which totalled \$1,175 million, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act).

Natural gas and gas liquids tax

The revenues from the natural gas and gas liquids tax totalled \$998 million in 1981-82. This tax, which came into effect during 1980-81, is imposed on all sales of natural gas and gas liquids.

Oil export charges

The federal share of revenues from oil export charges totalled \$519 million in 1981-82. In accordance with Section 10 of the Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces, oil export charges are shared with the oil producing provinces. The share is in respect of oil produced in and exported from the provinces during the period November 1, 1980 to January 31, 1982. The share payable for that period, amounting to \$445 million, was charged to this revenue account.

Special petroleum compensation charge

The revenues from the special petroleum compensation charge amounted to \$473 million in 1981-82. This charge is imposed on domestic petroleum received for processing or consumption in Canada and on foreign petroleum or petroleum product imported into Canada for processing, consumption, sale or other use in Canada.

Special excise tax—Gasoline

Receipts from the special excise tax—Gasoline were \$436 million. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1982, \$542 million was received and \$106 million refunded and charged to revenue.

Non-Tax Revenue

Return on Investments

Return on investments consists of interest from loans and advances, and from the transfer of profits, surpluses and dividends.

Return on investments related to the assets on the Statement of Assets and Liabilities, is summarized in Table 5.4. Additional details are given in Section 14 of this volume and in the departmental sections of Volume II.

Sales tax

The sales tax, totalling \$6,185 million, was the most important tax levied under the Excise Tax Act.

TABLE 5.4

RETURN ON INVESTMENTS (in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations and agencies—			
Lending institutions—			
Canada Mortgage and Housing Corporation.....	873	839	34
Export Development Corporation.....	86	101	-15
Farm Credit Corporation ..	285	243	42
Federal Business Development Bank	81	95	-14
	1,325	1,278	47
All other Crown corporations and agencies—			
Air Canada.....	34	35	-1
Atomic Energy of Canada Limited	43	68	-25
Canadian National Railways	60	63	-3
Other.....	69	50	19
Bank of Canada	1,853	1,459	394
	2,039	1,675	364
	3,384	2,953	431
Other loans, investments and advances—			
Provincial and territorial governments	103	105	-2
National governments including developing countries	24	23	1
International organizations.....	(1)	(1)	
Veterans' Land Act Fund—			
Advances.....	17	19	-2
Private sector enterprises	7	6	1
Miscellaneous	8	9	-1
	159	162	-3
	3,543	3,115	428
Foreign exchange accounts—			
Exchange Fund Account—			
Advances.....	763	620	143
International Monetary Fund—			
Subscriptions	8	1	7
	771	621	150
Cash—			
Interest on bank deposits.....	701	318	383
Other accounts—			
Rent from properties	21	19	2
Government's holdings of unmatu red debt—Interest			
Canada student loans—Interest	38	30	8
Interest on investment re: military purchases	4	4	
Interest on loans to the Unemployment Insurance Account	3		3
Supply revolving fund—Interest	6		6
Other	6	5	1
	2	18	-16
	80	76	4
Total	5,095	4,130	965

(1) Less than \$500,000.

Postal Revenue

Postal revenue was reported by the Post Office Department only to October 16, 1981, the date on which the Canada Post Corporation came into existence. Since that date, postal revenue has been treated as revenue of the Canada Post Corporation (see Note 6 to the audited financial statements in Section 2 of this volume).

Gross postal revenue from postal operations, from April 1 to October 15, 1981, was \$631 million. For that period, authorized disbursements from revenue of \$97 million and receipts credited to expenditure of \$50 million, reduced net postal revenue to \$484 million.

TABLE 5.5

POSTAL REVENUE (POST OFFICE DEPARTMENT) (in millions of dollars)

	1981-82 ⁽¹⁾	1980-81	Increase or decrease (-)
Postage—			
Canada	581	1,275	-694
Foreign countries	30	51	-21
Sale of philatelic values	6	13	-7
Money orders	5	13	-8
Rental of post office boxes	7	12	-5
Other	2	5	-3
Gross postal revenue	631	1,369	-738
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Semi-staff post offices....	50	84	-34
Revenue post offices	22	33	-11
Sub-post offices	8	20	-12
Postage, transit and terminal charges to or through foreign countries	14	26	-12
Other	3	3	
	97	166	-69
	534	1,203	-669
Less—			
Receipts credited to expenditure.....	50	94	-44
Net postal revenue.....	484	1,109	-625

(1) From April 1 to October 15, 1981.

Other Non-Tax Revenue

Other non-tax revenue totalled \$485 million in 1981-82 compared to \$153 million in 1980-81. The net increase of \$332 million resulted mainly from an amount of \$300 million taken into revenue and resulting from the transfer of uranium stockpiles by the Government of Canada to Eldorado Nuclear Limited in exchange for shares of that Corporation.

RECEIPTS AND REVENUES CREDITED TO APPROPRIATIONS

Receipts and revenues arising from the activities of particular programs, which are credited to the appropriations for those programs, and which are not included in budgetary revenue, totalled \$7,032 million in 1981-82 compared to \$4,148 million in 1980-81. The net increase of \$2,884 million resulted mainly from petroleum compensation charges credited to expenditure to cover the costs of oil import compensation.

Receipts and revenues credited to appropriations are summarized by department and selected classification and by source in Tables 5.6 and 5.7.

TABLE 5.6

RECEIPTS AND REVENUES CREDITED TO APPROPRIATIONS BY SOURCE (in millions of dollars)

	1981-82			1980-81		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Agriculture	10		10	8		8
Communications	7	88	95	7	72	79
Employment and Immigration		668	668		566	566
Energy, Mines and Resources	3,792	5	3,797	1,393	4	1,397
Environment	(1)	22	22	(1)	18	18
External Affairs	13	(1)	13	12	(1)	12
Finance		6	6		5	5
Fisheries and Oceans		2	2			
Labour	11		11	10		10
National Defence	296	7	303	227	8	235
National Health and Welfare		30	30		20	20
National Revenue		52	52		44	44
Post Office	49	1	50	93	1	94
Public Works	15	309	324	17	249	266
Science and Technology	6	4	10	6	3	9
Secretary of State	1	10	11	1	9	10
Solicitor General	297	22	319	201	13	214
Supply and Services	30	660	690	29	591	620
Transport	448	155	603	394	135	529
Treasury Board		16	16		12	12
Total	4,975	2,057	7,032	2,398	1,750	4,148

(1) Less than \$500,000.

TABLE 5.7

RECEIPTS AND REVENUES CREDITED TO APPROPRIATIONS BY SELECTED CLASSIFICATION AND SOURCE (in millions of dollars)

	1981-82			1980-81		
	From outside parties	Internal to the Government	Total	From outside parties	Internal to the Government	Total
Tax revenue—						
Other tax revenue	3,980		3,980	1,559		1,559
Non-tax revenue—						
Services and service fees	491	883	1,374	395	920	1,315
Proceeds from sales	139	89	228	123	79	202
Privileges, licences and permits	126		126	104		104
Return on investments	(1)	53	53	(1)	44	44
Postal revenue	49	1	50	93	1	94
Premium and discount on exchange	(1)		(1)	(1)		(1)
Other non-tax revenue	190	1,031	1,221	124	706	830
Total	995	2,057	3,052	839	1,750	2,589
Total	4,975	2,057	7,032	2,398	1,750	4,148

(1) Less than \$500,000.

SUPPLEMENTARY STATEMENT

Monthly Revenue by Selected Classification

Revenue by selected classification is presented by month in Table 5.8.

TABLE 5.8

MONTHLY REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Income tax				Sales tax	Customs import duties	Excise duties	Natural gas and gas liquids tax	Oil export charges	Special petroleum compensation charge	Special excise tax—Gasoline	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
	Personal	Corporation	Non-resident	Petroleum and gas revenue tax										
April, 1981	869	378	54	51	298	299	75	6	82		16	- 8	412	2,532
May	2,163	613	54	58	554	226	95	82	105	38	46	42	312	4,388
June	1,717	659	67	57	477	352	120	48	76	43	6	11	707	4,340
July	1,937	649	86	37	514	258	92	106	80	38	62	8	356	4,223
August	1,913	612	56	84	571	309	70	50	67	94	43	177	273	4,319
September	2,198	549	79	60	568	363	121	68	70	- 1	38	145	1,046	5,304
October	2,337	667	106	62	553	272	116	95	91	202	92	- 38	512	5,067
November	2,271	520	69	54	609	306	113	104	78	59	1	64	278	4,526
December	2,082	584	50	73	487	251	106	99	79		38	53	930	4,832
January, 1982	2,713	747	206	58	486	242	67	46	76		35	54	268	4,998
February	1,801	525	91	80	461	214	88	70	87		32	69	66	3,584
March	2,024	1,641	81	170	411	298	102	107	71		25	41	1,244	6,215
Supplementary	21	- 26	19	20	196	49	10	117	- 443		2	66	193	224
Total	24,046	8,118	1,018	864	6,185	3,439	1,175	998	519	473	436	684	6,597	54,552

SECTION 6

1981-82 PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

	<i>Page</i>
Budgetary appropriations	6.2
Budgetary expenditure	6.3
Classified by function	6.4
Classified by program	6.6
Classified by type	6.8
Classified by standard object	6.11
Supplementary statements—	
Interest on the public debt	6.12
Expenditure under statutory authority	6.12
Monthly expenditure by major spending department	6.14

BUDGETARY APPROPRIATIONS

Although a large part of budgetary expenditure is authorized in annual appropriation acts, the larger part is made under authority of other acts which authorize expenditures for specified purposes and for such amounts and during such time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of a vote, any unused balance lapses at the end of the year for which it is granted.

Table 6.1 presents a summary of budgetary expenditure made under annual appropriations and various statutory authorities for the year ended March 31, 1982. Table 6.2 provides details by department for the year. A statement of use of appropriations by department, as examined by the Auditor General, is presented in Section 2 of this volume. In addition, detailed information on budgetary appropriations and expenditure is given in the departmental sections of Volume II.

TABLE 6.1

BUDGETARY APPROPRIATIONS AND EXPENDITURE—ANNUAL AND STATUTORY (in millions of dollars)

	Appropriations			Balances		
	Brought forward from 1980-81	1981-82	Used ⁽¹⁾	Lapsed	Over-expended	Carried forward ⁽²⁾
Annual	21	31,752	28,356	3,507	112	22
Statutory	1,133	42,876	39,602	161	1	4,247
Total	1,154	74,628	67,958	3,668	113	4,269

⁽¹⁾ Represents total departmental expenditure but does not include the provision for valuation which is not allocated to individual departments.

⁽²⁾ Available for expenditure in 1982-83.

Annual spending authority of \$21 million was brought forward from 1980-81 in accordance with provisions of the original appropriations. Spending authority provided by appropriation acts totalled \$31,752 million in 1981-82. Budgetary expenditure during the year, as approved in appropriation acts, totalled \$28,356 million, consequently, \$3,417 million was unspent at the close of the year. Of this amount, \$3,507 million lapsed, \$112 million was overspent and \$22 million is available for expenditure in 1982-83 in accordance with provisions of the original appropriations.

Spending authority provided by statutory appropriations amounted to \$42,876 million in 1981-82. Amounts totalling

\$1,133 million were brought forward from 1980-81 and relate to revolving funds operating under non-lapsing budgetary statutory authorities. Budgetary expenditure under statutory appropriations totalled \$39,602 million in 1981-82. Consequently, \$4,407 million was unspent at the close of the year. Of this amount \$161 million lapsed and \$1 million was overspent as a result of definite duration provisions included in certain statutes, and \$4,247 million is available for expenditure in future years, relating to revolving funds which operate under non-lapsing budgetary statutory authorities.

The Estimates and appropriations for 1981-82, covering budgetary expenditure (other than statutory), were as follows:

ESTIMATES

(in millions of dollars)

Main Estimates	28,497	
Less: deletion of 6 Votes from the Main Estimates as per House of Commons Speaker's ruling of June 12, 1981	585	
Supplementary Estimates (A)		27,912
Supplementary Estimates (B)		2,144
Supplementary Estimates (C)		184
Supplementary Estimates (D)		874
Supplementary Estimates (E)		94
		593
Less: reserved allotments*	42	31,801
transfer from a budgetary to a non-budgetary appropriation, as authorized by the Canadian Film Development Corporation Act	7	
		49
		31,752

BUDGETARY EXPENDITURE**APPROPRIATIONS**

(in millions of dollars)

Appropriation Act No 1, 1981-82	8,150	
Appropriation Act No 2, 1981-82	22,090	
Appropriation Act No 3, 1981-82	968	
Appropriation Act No 4, 1981-82	593	
		31,801
Less: reserved allotments*	42	
transfer from a budgetary to a non-budgetary appropriation, as authorized by the Canadian Film Development Corporation Act	7	
		49
		31,752

* Reserved allotments were established to provide payment authority for the overexpenditures of the previous year's appropriations which resulted from Payables at Year End (PAYE).

TABLE 6.2**BUDGETARY APPROPRIATIONS AND EXPENDITURE**

(in millions of dollars)

	1981-82						1980-81 Expenditure
	Appropriations			Expenditure ⁽²⁾			
	Statutory	Annual	Total	Statutory	Annual	Total	
Agriculture	274	886	1,160	274	851	1,125	882
Communications	40	1,118	1,158	23	1,111	1,134	1,170
Consumer and Corporate Affairs	9	89	98	9	86	95	77
Economic Development	1	14	15	1	12	13	11
Employment and Immigration	1,125	1,144	2,269	1,125	1,084	2,209	3,586
Energy, Mines and Resources	1,194	6,060	7,254	-2,782	4,180	1,398	4,026
Environment	44	590	634	44	583	627	537
External Affairs	20	1,322	1,342	16	1,269	1,285	1,084
Finance	19,754	71	19,825	19,755	69	19,824	14,767
Fisheries and Oceans	25	422	447	25	416	441	368
Governor General	(1)	4	4	(1)	4	4	3
Indian Affairs and Northern Development	41	1,474	1,515	42	1,465	1,507	1,417
Industry, Trade and Commerce	174	810	984	174	816	990	655
Justice	74	134	208	74	126	200	175
Labour	25	47	72	25	46	71	56
National Defence	520	5,459	5,979	520	5,508	6,028	5,077
National Health and Welfare	17,225	607	17,832	17,225	593	17,818	15,782
National Revenue	94	728	822	94	722	816	677
Parliament	51	107	158	51	100	151	130
Post Office	112	1,877	1,989	112	1,044	1,156 ⁽³⁾	1,597
Privy Council	7	58	65	7	57	64	81
Public Works	300	2,085	2,385	247	1,941	2,188	1,852
Regional Economic Expansion	8	816	824	8	737	745	722
Science and Technology	15	492	507	15	471	486	392
Secretary of State	1,752	530	2,282	1,746	518	2,264	2,174
Social Development	(1)	4	4	(1)	3	3	2
Solicitor General	141	1,107	1,248	142	1,042	1,184	1,055
Supply and Services	294	370	664	35	359	394	321
Transport	579	1,846	2,425	484	1,796	2,280	2,523
Treasury Board	95	358	453	95	223	318	172
Veterans Affairs	16	1,144	1,160	16	1,124	1,140	1,006
Total departmental expenditure	44,009 ⁽⁴⁾	31,773 ⁽⁵⁾	75,782	39,602	28,356	67,958	62,377

(1) Less than \$500,000.

(2) Represents total departmental expenditure but does not include the provision for valuation which is not allocated to individual departments.

(3) See Note 6 to the audited financial statements in Section 2 of this volume.

(4) Includes \$1,133 million brought forward from 1980-81 and relating to revolving funds operating under non-lapsing budgetary statutory authorities.

(5) Includes \$21 million brought forward from 1980-81.

BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes pensions paid under the Canada Pension Plan, superannuation and other pension accounts, Unemployment Insurance payments other than benefits to fishermen and payments charged to other liability accounts.

In this section, expenditure is analysed in several different ways:

- (1) by function, i.e. broad policies;
- (2) by program, i.e. purpose;
- (3) by type, i.e. operating, capital, and grants and contributions; and,
- (4) by standard object, i.e. productive resources acquired or transfer payments made.

These analyses do not take into account the provision for valuation reflected in Sections 1 and 2 of this volume.

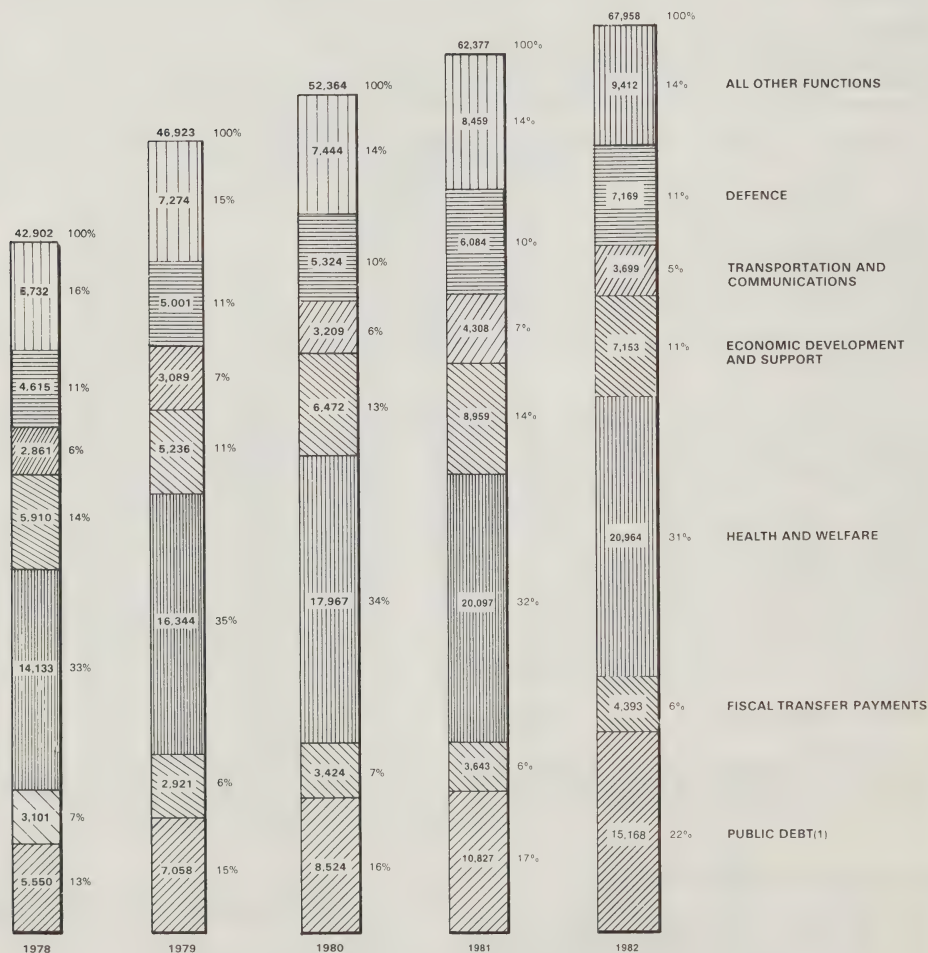
Expenditure by Function

The functional presentation of expenditure reflects the broad policies pursued by the Government. These functions, which are reflected in Table 6.3, are primarily services provided to the people of Canada or to other governmental jurisdictions within Canada.

The largest category of expenditure under the functional classification is health and welfare, which accounted for \$20,964 million, or 31% of total expenditure.

EXPENDITURE BY MAJOR FUNCTION

"Five year comparative summary"
Millions of dollars



(1) Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

TABLE 6.3

EXPENDITURE BY FUNCTION

(in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)		1981-82	1980-81	Increase or decrease (-)
General Government services—				General research—			
Legislation and administration—				Social science research	277	188	89
Legislative	187	177	10	Physical science research	675	564	111
Executive	167	187	-20		952	752	200
Collection of taxes and duties ..	818	679	139	Regional development—	850	982	-132
National capital region	98	111	-13	Other economic development and support	624	3,645	-3,021
Other legislation and adminis- tration	375	315	60		7,153	8,959	-1,806
	1,645	1,469	176				
Protection of persons and proper- ty—				Health and welfare—			
Justice	87	77	10	Health—			
Correctional services	533	447	86	Public health	128	105	23
Police protection	651	608	43	Medical care	1,014	959	55
Consumer services	62	49	13	Hospital care	3,376	3,124	252
Other protection of persons and property	25	16	9	Other health	103	87	16
	1,358	1,197	161		4,621	4,275	346
	3,003	2,666	337	Income maintenance—			
				Payments to aged	8,585	7,418	1,167
				Payments to families	2,020	1,851	169
				Payments to unemployed	1,052	2,494	-1,442
					11,657	11,763	-106
Foreign affairs—				Social assistance—			
External relations—				Canada Assistance Plan and related items	2,325	1,996	329
Diplomatic relations	331	282	49	Aid to handicapped	39	32	7
Contributions to international organizations	100	90	10	Other social assistance	120	112	8
	431	372	59		2,484	2,140	344
Assistance to developing coun- tries	850	710	140	Indians and Inuit	1,202	1,015	187
	1,281	1,082	199	Housing and urban renewal	968	878	90
				Other health and welfare	32	26	6
					20,964	20,097	867
Defence—				Education assistance—			
Defence services	6,029	5,078	951	Post-secondary education	1,634	1,609	25
Veterans benefits	1,140	1,006	134	Other education	292	275	17
	7,169	6,084	1,085		1,926	1,884	42
Transportation and communica- tions—				Culture and recreation—			
Air transport	392	942	-550	Archives, galleries, theatres, etc	115	96	19
Water transport	511	381	130	Parks, historic sites and other recreational areas	262	221	41
Road transport	49	46	3	Film, radio and television	734	844	-110
Postal services	1,156 ⁽¹⁾	1,597	-441	Other culture and recreation	259	207	52
Telecommunications	143	111	32		1,370	1,368	2
Other transportation and com- munications	1,448	1,231	217				
	3,699	4,308	-609	Fiscal transfer payments—			
Economic development and sup- port—				Statutory subsidies to provincial governments	35	34	1
Primary industry—				Revenue equalization payments	4,269	3,473	796
Agriculture	1,263	1,032	231	Other fiscal transfer payments	89	136	-47
Fisheries, forestry and water resources	601	507	94		4,393	3,643	750
Energy	802	398	404	Public debt	15,168	10,827	4,341
Other primary industry	54	40	14				
	2,720	1,977	743	Internal overhead expenses—			
Secondary industry	454	351	103	Government support services	1,545	1,312	233
Service industry	39	31	8	Contributions to employee pen- sion and medical plans	287	147	140
Foreign trade	306	90	216		1,832	1,459	373
Labour force—				Total departmental expenditure	67,958	62,377	5,581
Working conditions	44	35	9				
Training	688	631	57				
Immigration	106	135	-29				
Other labour force	370	330	40				
	1,208	1,131	77				

⁽¹⁾ See Note 6 to the audited financial statements in Section 2 of this volume.

Expenditure by Program

The programs of each department and agency identify the major objectives of the department.

A comparative summary of expenditure by program is provided in Table 6.4.

TABLE 6.4

EXPENDITURE BY PROGRAM (in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)		1981-82	1980-81	Increase or decrease (-)
AGRICULTURE—				ENERGY, MINES AND RESOURCES—			
Department—				Department—			
Administration	38	32	6	Administration	17	13	4
Agri-food development	868	655	213	Energy	3,945	3,469	476
Agri-food regulation and inspection	166	143	23	Petroleum compensation revolving fund	- 3,054	- 478	- 2,576
Race track supervision revolving fund	(1)	1	- 1	Minerals and earth sciences	174	152	22
Canadian Grain Commission	31	28	3	1,082	3,156	- 2,074	
1,103	859	244		Atomic Energy Control Board	15	14	1
Canadian Dairy Commission	4	5	- 1	Atomic Energy of Canada Limited	284	842	- 558
Canadian Livestock Feed Board ..	18	18		National Energy Board	17	14	3
1,125	882	243		1,398	4,026	- 2,628	
COMMUNICATIONS—				ENVIRONMENT—			
Department—				Administration	37	26	11
Communications	141	110	31	Environmental services	328	290	38
Government Telecommuni- cations Agency revolving fund	2	1	1	Parks Canada	262	221	41
Arts and culture	32	22	10	627	537	90	
175	133	42					
Canada Council	53	45	8				
Canadian Broadcasting Corpora- tion	665	783	- 118				
Canadian Film Development Corporation	1	1					
Canadian Radio-television and Telecommunications Commis- sion	20	17	3				
National Arts Centre Corpora- tion	14	11	3	EXTERNAL AFFAIRS—			
National Film Board	48	44	4	Department—			
National Film Board revolving fund	2	(1)	2	Canadian interests abroad	431	372	59
National Library	22	17	5	Passport Office revolving fund	- 1	(1)	- 1
National Museums of Canada	58	52	6	3	(1)	3	
Public Archives	29	25	4	World exhibitions	433	372	61
Social Sciences and Humanities Research Council	47	42	5	Canadian International Develop- ment Agency	803	668	135
1,134	1,170	- 36		International Development Research Centre	47	42	5
				International Joint Commission	2	2	
				1,285	1,084	201	
CONSUMER AND CORPO- RATE AFFAIRS—				FINANCE—			
Department	94	76	18	Department—			
Restrictive Trade Practices Com- mission	1	1		Financial and economic poli- cies	73	114	- 41
95	77	18		Public debt	15,168	10,827	4,341
ECONOMIC DEVELOPMENT—				Fiscal transfer payments	4,535	3,788	747
Ministry of State	6	5	1	Anti-Dumping Tribunal	1	1	
Northern Pipeline Agency	7	6	1	Inspector General of Banks	(1)	(1)	
13	11	2		Special	19,778	14,731	5,047
EMPLOYMENT AND IMMI- GRATION—				Auditor General	32	27	5
Department—				Insurance	12	7	5
Departmental administration	6	6		Tariff Board	2	2	
Canada Employment and Immi- gration Commission—				19,824	14,767	5,057	
Administration	25	26	- 1				
Employment and insurance	2,075	3,420	- 1,345	FISHERIES AND OCEANS—			
Immigration	97	129	- 32	Department	440	368	72
Annuities	3	3		Pacific Fisheries Policy	1	(1)	1
2,200	3,578	1,378		441	368	73	
Immigration Appeal Board	3	2	1				
2,209	3,586	- 1,377					
				GOVERNOR GENERAL			
					4	3	1

TABLE 6.4

EXPENDITURE BY PROGRAM—Continued
(in millions of dollars)

	1981-82	1980-81	Increase or decrease (—)		1981-82	1980-81	Increase or decrease (—)
INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT—				NATIONAL REVENUE—			
Department—				Customs and Excise	322	266	56
Administration	42	29	13	Taxation	494	411	83
Indian and Inuit affairs	1,004	857	147		816	677	139
Northern affairs	441	527	- 86	PARLIAMENT—			
Native claims	18	4	14	The Senate	19	15	4
	1,505	1,417	88	House of Commons	124	108	16
Northern Canada Power Com- mission	2	(1)	2	Library of Parliament	8	7	1
	1,507	1,417	90		151	130	21
INDUSTRY, TRADE AND COMMERCE—				POST OFFICE—			
Department—				Department	913	1,597	- 684
Trade-industrial	730	426	304	Canada Post Corporation	243		243
Tourism	39	32	7		1,156 ⁽²⁾	1,597	- 441
Grains and oilseeds	138	149	- 11	PRIVY COUNCIL—			
	907	607	300	Privy Council—			
Canadian Commercial Corpora- tion	19	24	- 5	Privy Council	37	27	10
Export Development Corporation	36		36	Special	(1)	14	- 14
Federal Business Development Bank	18	16	2		37	41	- 4
Foreign Investment Review Agency	5	4	1	Canadian Intergovernmental Conference Secretariat	2	2	
Standards Council of Canada	5	4	1	Chief Electoral Officer	4	20	- 16
	990	655	335	Commissioner of Official Lan- guages	6	5	1
JUSTICE—				Economic Council of Canada	8	7	1
Department—				Public Service Staff Relations Board	7	6	1
Administration of Justice	85	73	12		64	81	- 17
Canadian Unity Information Office	28	25	3	PUBLIC WORKS—			
	113	98	15	Department—			
Canadian Human Rights Com- mission	6	5	1	Administration	47	39	8
Commissioner for Federal Judi- cial Affairs—				Professional and technical ser- vices	49	45	4
Administration of Federal Court of Canada	5	4	1	Construction services revolv- ing fund	1	2	- 1
Administration of Federal Ju- dicial Affairs	67	61	6	Accommodation	633	524	109
	72	65	7	Marine	67	39	28
Law Reform Commission of Canada	3	2	1	Transportation and other engi- neering	49	35	14
Supreme Court of Canada	4	4		Land management and de- velopment	61	23	38
Tax Review Board	2	1	1	Municipal grants	215	156	59
	200	175	25		1,122	863	259
LABOUR—				Canada Mortgage and Housing Corporation	968	878	90
Department	63	50	13	National Capital Commission	98	111	- 13
Canada Labour Relations Board	4	4			2,188	1,852	336
Canadian Centre for Occupa- tional Health and Safety	4	2	2	REGIONAL ECONOMIC EX- PANSION—			
	71	56	15	Department	612	624	- 12
NATIONAL DEFENCE—				Cape Breton Development Corpo- ration	133	98	35
Defence services	6,028	5,077	951		745	722	23
NATIONAL HEALTH AND WELFARE—				SCIENCE AND TECH- NOLOGY—			
Department—				Ministry of State	10	9	1
Departmental administration	29	24	5	National Research Council of Canada—			
Health and social services	6,717	6,089	628	Scientific and industrial research	257	206	51
Medical services	229	202	27	Scientific and technical infor- mation	15	12	3
Health protection	83	69	14		272	218	54
Income security	10,660	9,316	1,344	Natural Sciences and Engineer- ing Research Council	201	162	39
	17,718	15,700	2,018	Science Council of Canada	3	3	
Medical Research Council	100	82	18		486	392	94
	17,818	15,782	2,036				

TABLE 6.4

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1981-82	1980-81	Increase or decrease (—)		1981-82	1980-81	Increase or decrease (—)
SECRETARY OF STATE—				TRANSPORT—			
Department—				Department—			
Administration	24	19	5	Departmental administration....	85	99	— 14
Official languages	196	191	5	Stores revolving fund	4	2	2
Education support	1,730	1,693	37	Marine transportation.....	444	343	101
Translation.....	70	61	9	Air transportation	383	957	— 574
Citizenship.....	100	84	16	Self-supporting airports and associated ground services revolving fund	7	— 19	26
Fitness and amateur sport	50	38	12	Surface transportation	913	792	121
Public Service Commission	2,170	2,086	84	.....	1,836	2,174	— 338
Staff development and training revolving fund	92	83	9	Air Canada	444	347	97
Advisory Council on the Status of Women	— 1	2	— 3	Canadian Transport Commission	2,280	2,523	— 243
Status of Women—Office of the Co-ordinator	2	2					
.....	1	1					
	2,264	2,174	90				
SOCIAL DEVELOPMENT—				TREASURY BOARD—			
Ministry of State	3	2	1	Secretariat—			
SOLICITOR GENERAL—				Central administration of the public service	43	35	8
Department	22	17	5	Employer contributions to in- surance plans	265	130	135
Correctional Services	500	421	79	Temporary assignments	1	(1)	1
National Parole Board	11	9	2	.....	309	165	144
Royal Canadian Mounted Police..	651	608	43	Comptroller General	9	7	2
	1,184	1,055	129	.....	318	172	146
SUPPLY AND SERVICES—				VETERANS AFFAIRS—			
Department—				Veterans Affairs	584	503	81
Services	155	127	28	War Veterans Allowance			
Supply	20	72	— 52	Board	1	1	
Supply revolving fund.....	— 1	— 8	7	Pensions	551	499	52
Defence production revolving fund	— 2	— 8	6	Bureau of pensions advocates....	4	3	1
.....	172	183	— 11	.....	1,140	1,006	134
Statistics Canada	222	138	84	Total departmental expenditure	67,958	62,377	5,581
	394	321	73				

(1) Less than \$500,000.

(2) See Note 6 to the audited financial statements in Section 2 of this volume.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and grants and contributions. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed

assets; grants and contributions represent payments other than for goods and services made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 6.5.

TABLE 6.5

EXPENDITURE BY TYPE
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81
AGRICULTURE—								
Department	412	346	18	18	673	495	1,103	859
Canadian Dairy Commission	4	5	(1)	(1)			4	5
Canadian Livestock Feed Board	1	1	(1)	(1)	17	17	18	18
	417	352	18	18	690	512	1,125	882
COMMUNICATIONS—								
Department	109	86	19	16	47	31	175	133
Canada Council					53	45	53	45
Canadian Broadcasting Corporation	665	783					665	783
Canadian Film Development Corporation	1	1					1	1
Canadian Radio-television and Telecommunications Commission	20	17	(1)	(1)	(1)	(1)	20	17
National Arts Centre Corporation	14	11					14	11
National Film Board	48	43	2	1	(1)	(1)	50	44
National Library	21	17	1	(1)	(1)	(1)	22	17
National Museums of Canada	48	42	1	1	9	9	58	52
Public Archives	28	24	1	1	(1)		29	25
Social Sciences and Humanities Research Council	5	4			42	38	47	42
	959	1,028	24	19	151	123	1,134	1,170
CONSUMER AND CORPORATE AFFAIRS—								
Department	89	74	3	1	2	1	94	76
Restrictive Trade Practices Commission	1	1	(1)	(1)			1	1
	90	75	3	1	2	1	95	77
ECONOMIC DEVELOPMENT—								
Ministry of State	6	5	(1)	(1)	(1)	(1)	6	5
Northern Pipeline Agency	7	6	(1)	(1)			7	6
	13	11	(1)	(1)	(1)	(1)	13	11
EMPLOYMENT AND IMMIGRATION—								
Department	6	6	(1)	(1)			6	6
Canada Employment and Immigration Commission	604	589	5	4	1,591	2,985	2,200	3,578
Immigration Appeal Board	3	2					3	2
	613	597	5	4	1,591	2,985	2,209	3,586
ENERGY, MINES AND RESOURCES—								
Department	- 3,543	- 1,180	20	12	4,605	4,324	1,082	3,156
Atomic Energy Control Board	15	14	(1)	(1)	(1)		15	14
Atomic Energy of Canada Limited	255	824	29	18			284	842
National Energy Board	17	14	(1)	(1)			17	14
	- 3,256	- 328	49	30	4,605	4,324	1,398	4,026
ENVIRONMENT								
	485	419	123	97	19	21	627	537
EXTERNAL AFFAIRS—								
Department	292	251	41	31	100	90	433	372
Canadian International Development Agency	49	41	(1)	1	754	626	803	668
International Development Research Centre					47	42	47	42
International Joint Commission	2	2	(1)	(1)			2	2
	343	294	41	32	901	758	1,285	1,084
FINANCE—								
Department	15,242	10,943	(1)	(1)	4,536	3,788	19,778	14,731
Auditor General	31	27	1	(1)	(1)	(1)	32	27
Insurance	12	7	(1)	(1)			12	7
Tariff Board	2	2	(1)	(1)			2	2
	15,287	10,979	1	(1)	4,536	3,788	19,824	14,767
FISHERIES AND OCEANS—								
Department	335	278	78	75	27	15	440	368
Pacific Fisheries Policy	1	(1)					1	(1)
	336	278	78	75	27	15	441	368
GOVERNOR GENERAL								
	4	3	(1)	(1)			4	3
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	454	552	58	55	993	810	1,505	1,417
Northern Canada Power Commission	2	(1)					2	(1)
	456	552	58	55	993	810	1,507	1,417
INDUSTRY, TRADE AND COMMERCE—								
Department	292	169	2	1	613	437	907	607
Canadian Commercial Corporation	19	24					19	24
Export Development Corporation	36						36	
Federal Business Development Bank	18	16					18	16
Foreign Investment Review Agency	5	4	(1)	(1)			5	4
Standards Council of Canada					5	4	5	4
	370	213	2	1	618	441	990	655

TABLE 6.5

EXPENDITURE BY TYPE—Continued
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81
JUSTICE—								
Department	78	66	(1)	2	34	30	113	98
Canadian Human Rights Commission	6	5	(1)	(1)			6	5
Commissioner for Federal Judicial Affairs	60	56	(1)	(1)	12	9	72	65
Law Reform Commission of Canada	3	2	(1)	(1)			3	2
Supreme Court of Canada	4	3	(1)	(1)	(1)	1	4	4
Supreme Court of Canada	2	1	(1)	(1)	(1)	(1)	2	1
Tax Review Board	153	133	1	2	46	40	200	175
LABOUR—								
Department	53	43	1	(1)	9	7	63	50
Canada Labour Relations Board	4	4	(1)	(1)			4	4
Canadian Centre for Occupational Health and Safety	57	47	1	(1)	13	9	71	56
NATIONAL DEFENCE	4,513	3,807	1,198	978	317	292	6,028	5,077
NATIONAL HEALTH AND WELFARE—								
Department	385	334	15	14	17,318	15,352	17,718	15,700
Medical Research Council	2	2	(1)	(1)	98	80	100	82
	387	336	15	14	17,416	15,432	17,818	15,782
NATIONAL REVENUE—								
Customs and Excise	316	263	6	3			322	266
Taxation	488	405	6	6	(1)	(1)	494	411
	804	668	12	9	(1)	(1)	816	677
PARLIAMENT—								
The Senate	18	14	(1)	(1)	1	1	19	15
House of Commons	122	106	1	2	1	(1)	124	108
Library of Parliament	8	7	(1)	(1)			8	7
	148	127	1	2	2	1	151	130
POST OFFICE—								
Department	909	1,587	3	9	1	1	913	1,597
Canada Post Corporation	243						243	
	1,152	1,587	3	9	1	1	1,156 ⁽²⁾	1,597
PRIVY COUNCIL—								
Privy Council	35	25	1	1	1	15	37	41
Canadian Intergovernmental Conference Secretariat	2	2	(1)	(1)			2	2
Chief Electoral Officer	4	9	(1)	(1)	(1)	11	4	20
Commissioner of Official Languages	6	5	(1)	(1)			6	5
Economic Council of Canada	8	7	(1)	(1)			8	7
Public Service Staff Relations Board	7	6	(1)	(1)			7	6
	62	54	1	1	1	26	64	81
PUBLIC WORKS—								
Department	675	557	227	145	220	161	1,122	863
Canada Mortgage and Housing Corporation	968	878					968	878
National Capital Commission	48	74	50	37		(1)	98	111
	1,691	1,509	277	182	220	161	2,188	1,852
REGIONAL ECONOMIC EXPANSION—								
Department	90	79	8	7	514	538	612	624
Cape Breton Development Corporation	133	98					133	98
	223	177	8	7	514	538	745	722
SCIENCE AND TECHNOLOGY—								
Ministry of State	8	7	(1)	(1)	2	2	10	9
National Research Council of Canada	186	153	31	27	55	38	272	218
Natural Sciences and Engineering Research Council	4	3			197	159	201	162
Science Council of Canada	3	3	(1)	(1)			3	3
	201	166	31	27	254	199	486	392
SECRETARY OF STATE—								
Department	136	111	1	1	2,033	1,974	2,170	2,086
Public Service Commission	91	84	(1)	1	(1)		91	85
Advisory Council on the Status of Women	2	2	(1)	(1)			2	2
Status of Women—Office of the Co-ordinator	1	1	(1)	(1)		(1)	1	1
	230	198	1	2	2,033	1,974	2,264	2,174
SOCIAL DEVELOPMENT	3	2	(1)	(1)			3	2
SOLICITOR GENERAL—								
Department	18	13	1	(1)	3	4	22	17
Correctional Services	445	382	54	37	1	2	500	421
National Parole Board	11	9	(1)	(1)			11	9
Royal Canadian Mounted Police	577	549	62	48	12	11	651	608
	1,051	953	117	85	16	17	1,184	1,055

TABLE 6.5

EXPENDITURE BY TYPE—*Concluded*
(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81
SUPPLY AND SERVICES—								
Department	169	182	3	1			172	183
Statistics Canada	215	135	7	3	(1)	(1)	222	138
	384	317	10	4	(1)	(1)	394	321
TRANSPORT—								
Department	1,358	1,120	265	859	213	195	1,836	2,174
Air Canada		2						2
Canadian Transport Commission	31	22	(1)	(1)	413	325	444	347
	1,389	1,144	265	859	626	520	2,280	2,523
TREASURY BOARD—								
Secretariat	308	164			1	1	309	165
Comptroller General	9	7			(1)	(1)	9	7
	317	171			1	1	318	172
VETERANS AFFAIRS	233	202	2	2	905	802	1,140	1,006
Total departmental expenditure	29,115	26,071	2,345	2,515	36,498	33,791	67,958	62,377

(1) Less than \$500,000.

(2) See Note 6 to the audited financial statements in Section 2 of this volume.

Expenditure by Standard Object

The standard object presentation of expenditure is related to the goods and services acquired and transfer payments made by the Government.

A comparative summary of expenditure by standard object is presented in Table 6.6. Additional details are given in Volume II.

Grants, contributions and other transfer payments were the largest category and accounted for \$36,498 million or 54% of total budgetary expenditure. Payments included fiscal transfer payments to provinces, \$4,446 million; payments under the Public Utilities Income Tax Act, \$89 million; payments for hospital insurance, medical care and extended health care,

\$4,264 million; family allowance payments, \$2,020 million; guaranteed income payments, \$2,242 million; spouse's allowance payments, \$203 million; old age security payments, \$6,140 million; Canada Assistance Plan payments, \$2,298 million; and, post-secondary education payments, \$1,628 million.

Salaries and wages accounted for \$8,915 million or 13% of total expenditure. The increase of \$643 million was due mainly to higher salary rates.

Public debt charges totalled \$15,168 million or 22% of the total expenditure. The increase of \$4,481 million was due to an increase in unmatured debt and to higher interest rates.

TABLE 6.6

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

		1981-82	1980-81	Increase or decrease (—)	
				Amount	%
Salaries and wages	(1)	8,915	8,272	643	8
Other personnel costs	(1)	1,903	1,506	397	26
Transportation and communications	(2)	1,231	1,154	77	7
Information	(3)	225	190	35	18
Professional and special services	(4)	2,011	1,704	307	18
Rentals	(5)	585	507	78	15
Purchased repair and upkeep	(6)	709	576	133	23
Utilities, materials and supplies	(7)	1,942	1,646	296	18
Construction and acquisition of land, buildings and works	(8)	757	555	202	36
Construction and acquisition of machinery and equipment	(9)	1,417	1,198	219	18
Grants, contributions and other transfer payments	(10)	36,498	33,791	2,707	8
Public debt charges	(11)	15,168	10,687	4,481	42
All other expenditure	(12)	3,629	4,739	-1,110	-23
Total standard objects	(1-12)	74,990	66,525	8,465	13
Less: receipts and revenues credited to the vote	(13)	7,032	4,148	2,884	70
Net total departmental expenditure		67,958	62,377	5,581	9

SUPPLEMENTARY STATEMENTS

Interest on the Public Debt

Interest on the public debt consists of interest on unmatured debt and specified purpose accounts.

The increase of \$3,869 million in interest on unmatured debt reflects an increase in unmatured debt which rose from \$83,149 million at March 31, 1981 to \$92,353 million at March 31, 1982 and an increase in interest rates. The increase in interest on specified purpose accounts was due mainly to

increases of \$426 million in respect of the superannuation accounts.

A comparative summary of interest on the public debt is presented in Table 6.7.

Details of interest on the public debt can be found in Section 14 of this volume.

TABLE 6.7

INTEREST ON THE PUBLIC DEBT (in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	4,500	3,630	870
Payable in foreign currencies—			
United States dollars	192	165	27
Deutsche marks	28	36	- 8
Swiss francs	7	7	
Japanese yen	10	11	- 1
	4,737	3,849	888
Canada savings bonds	3,882	2,048	1,834
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	14	12	2
Treasury bills	3,474	2,374	1,100
Notes and loans payable in foreign currencies—			
United States dollars	97	54	43
Deutsche marks	11	13	- 2
Swiss francs	27	22	5
Japanese yen	27	28	- 1
	162	117	45
	12,269	8,400	3,869
Specified purpose accounts—			
Superannuation accounts	2,328	1,902	426
Government Annuities Account	80	81	- 1
Canada Pension Plan Account	143	91	52
Unemployment Insurance Account	37	13	24
Deposit and trust accounts	255	157	98
Other	17	13	4
	2,860	2,257	603
Total	15,129	10,657	4,472

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it was granted. Expenditure under such authority accounts for more than half of the total budgetary expenditure each year.

In 1981-82, expenditure under statutory authority amounted to \$39,602 million, accounting for 58% of the total budgetary expenditure of \$67,958 million.

Table 6.8 presents a comparative summary of these statutory expenditures.

TABLE 6.8

BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	1981-82	1980-81	Increase or decrease (-)
Interest and other public debt charges	15,168	10,827	4,341
Old age security payments	6,140	5,322	818
Federal-provincial fiscal arrangements and public utilities	4,535	3,788	747
Contributions to the provinces for hospital insurance, medical care and extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	4,264	3,980	284
Revolving funds	- 3,043	- 505	- 2,538
Payments to the provinces under the Canada Assistance Plan	2,298	1,941	357
Guaranteed income supplement payments	2,242	1,918	324
Family allowance payments	2,020	1,851	169
Post-secondary education payments to provinces	1,628	1,605	23
Government's contribution to the Unemployment Insurance Account	957	2,416	- 1,459
Deletion of accounts in accordance with the Adjustment of Accounts Act		1,318	- 1,318
Payments to railway and transportation companies pursuant to the Railway Act	334	252	82
Spouse's allowance payments	203	178	25
Grants to municipalities and other taxing authorities	210		210
Oil substitution and conservation	141		141
Contributions under the Crop Insurance Act	116	100	16
Payments to producers for named agricultural commodities	107		107
Interest payments under the Canada Student Loans Act	96	84	12
Canadian home insulation	95		95
Payments in connection with the Western Grain Stabilization Act	94	119	- 25
Contribution in respect of fishermen's benefits	90	74	16
Judges' salaries, allowances and annuities	65	60	5
Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	57	51	6
Insurance payments under the enterprise development program	44		44
Ministers, Members of Parliament and Senators—Salaries and motor car allowances	39	27	12
Superannuation, supplementary retirement benefits, death benefits and other pensions— Public Service			
Government's matching contribution to the Public Service Superannuation Account	321	288	
Statutory payments under the Supplementary Retirement Benefits Act	264	202	
Government's matching contribution to the Canada and Quebec Pension Plans	71	68	
Government's contribution as employer to the Unemployment Insurance Account	100	72	
Government's matching contribution to the Supplementary Retirement Benefits Account	66	55	
Government's matching contribution to the Death Benefit account	6	4	
Amortization of actuarial deficiency	576	456	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	355	371	
recoveries from revolving funds	28	25	
	383	396	
	1,021	749	272
Canadian Forces—			
Government's matching contribution to the Canadian Forces Superannuation Account ..	159	142	
Statutory payments under the Supplementary Retirement Benefits Act	141	109	
Government's contribution as employer to the Unemployment Insurance Account	27	19	
Government's matching contribution to the Canada and Quebec Pension Plans	20	17	
Government's matching contribution to the Supplementary Retirement Benefits Account	17	15	
Government's matching contribution to the Death Benefit account	1	1	
Amortization of actuarial deficiency	302	271	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	667	574	
	262	271	
	405	303	102
Royal Canadian Mounted Police—			
Government's matching contribution to the Royal Canadian Mounted Police Superan- nuation Account	52	44	
Government's contribution as employer to the Unemployment Insurance Account	7	5	
Government's matching contribution to the Canada and Quebec Pension Plans	5	5	
Statutory payments under the Supplementary Retirement Benefits Act	12	10	
Government's matching contribution to the Supplementary Retirement Benefits Account	5	4	
Amortization of actuarial deficiency	30	26	
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	111	94	
	29	19	
	82	75	7
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act	17	18	- 1
All other statutory expenditure	177	36	141
Total	39,602	36,587	3,015

Monthly Expenditure by Major Spending Department

Table 6.9 presents a summary of expenditure by month for 1981-82.

TABLE 6.9

MONTHLY EXPENDITURE BY MAJOR SPENDING DEPARTMENT (in millions of dollars)

	Finance	National Health and Welfare	National Defence	Transport	Secretary of State	Employment and Immigration	Public Works	Indian Affairs and Northern Development	Energy, Mines and Resources	External Affairs	Other	Total
April, 1981	1,289	1,409	214	157	169	67	90	140	558	91	576	4,760
May	1,332	1,419	355	87	174	177	183	87	166	54	658	4,692
June	1,336	1,443	435	138	181	180	162	93	181	93	892	5,134
July	1,491	1,469	463	185	198	216	163	124	165	116	926	5,516
August	1,419	1,225	457	145	166	138	141	134	271	66	829	4,991
September	1,507	1,663	488	150	163	149	171	131	85	90	836	5,433
October	1,734	1,477	568	267	167	143	145	125	- 8	109	1,078	5,805
November	1,826	1,490	483	179	157	166	147	119	- 21	79	814	5,439
December	1,694	1,502	512	243	166	196	174	110	80	102	1,031	5,810
January, 1982	1,548	1,510	435	115	176	204	316	108	- 16	104	1,093	5,593
February	1,683	1,524	457	140	148	172	138	104	17	107	570	5,060
March	2,672	1,517	510	246	221	236	227	96	73	204	907	6,909
Supplementary	293	170	651	228	178	165	131	136	- 153	70	947	2,816
Total departmental expenditure	19,824	17,818	6,028	2,280	2,264	2,209	2,188	1,507	1,398	1,285	11,157	67,958

SECTION 7

1981-82 PUBLIC ACCOUNTS

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Crown corporations and agencies	7.4
Lending institutions.....	7.4
All other	7.8
Summary of the financial position of agent Crown corporations	7.18
Government of Canada financial interest in agent and other Crown corporations	7.20
Provincial and territorial governments	7.22
National governments including developing countries.....	7.28
International organizations	7.31
Veterans' Land Act Fund advances	7.34
Government controlled corporations	7.35
Private sector enterprises	7.36
Miscellaneous	7.41
Allowance for valuation	7.46
Supplementary statement—	
Recorded uncollected interest	7.47

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of assets representing financial claims and equity held by the Government of Canada. They are made under parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, the unexpended balances may be carried forward from year to year. Details of the use of these non-budgetary appropriations, for loans, investments and advances, can be found in the departmental sections of Volume II.

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure as a statutory item in the Department of Finance.

An allowance has been established to reflect estimated losses on realization of financial claims held by the Government. This allowance has been authorized by the Minister of Finance under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year, on loans, investments and advances, is credited, when received, to return on investments. Details of return on investments, for loans, investments and advances, are disclosed in Section 14 of this volume. In

accordance with stated accounting policies, accrued interest and interest due but not received are not recorded as revenue. Table 7.13 gives details of recorded uncollected interest.

Gross transactions and year-end balances of loans, investments and advances are presented as follows:

- Crown corporations and agencies;
- provincial and territorial governments;
- national governments including developing countries;
- international organizations;
- Veterans' Land Act Fund advances;
- Government controlled corporations;
- private sector enterprises; and,
- miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

TABLE 7.1

LOANS, INVESTMENTS AND ADVANCES

	Net increase or decrease (-)					
	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	1982	1981
	\$	\$	\$	\$	\$	\$
Crown corporations and agencies—						
Lending institutions, Table 7.2—						
Canada Deposit Insurance Corporation			200,000,000	200,000,000	200,000,000	
Canada Mortgage and Housing Corpora- tion	10,189,124,246	378,166,429	577,200,000	10,388,157,817	199,033,571	66,338,061
Export Development Corporation	1,550,248,256	116,600,260	112,992,128	1,546,640,124	- 3,608,132	- 19,348,858
Farm Credit Corporation	3,378,934,607	154,483,175	502,654,000	3,727,105,432	348,170,825	270,315,672
Federal Business Development Bank	1,156,000,000	171,000,000	46,000,000	1,031,000,000	- 125,000,000	- 101,000,000
	16,274,307,109	820,249,864	1,438,846,128	16,892,903,373	618,596,264	216,304,875
All other Crown corporations and agencies, Table 7.3—						
Air Canada	622,162,009	14,661,076		607,500,933	- 14,661,076	- 13,382,875
Atomic Energy of Canada Limited	880,627,470	10,350,078	3,200,000	873,477,392	- 7,150,078	- 697,420,506
Canadian National Railways	2,753,102,278	6,720,543	6,897,000	2,753,278,735	176,457	7,908,476
Petro-Canada	1,443,799,853		128,972,000	1,572,771,853	128,972,000	440,000,000
Other	1,495,231,428	332,474,742	691,580,582	1,854,337,268	359,105,840	- 274,918,342
	7,194,923,038	364,206,439	830,649,582	7,661,366,181	466,443,143	- 537,813,247
Total Crown corporations and agencies	23,469,230,147	1,184,456,303	2,269,495,710	24,554,269,554	1,085,039,407	- 321,508,372
Other loans, investments and advances—						
Provincial and territorial governments, Table 7.6	1,236,193,044	49,141,060	20,807,753	1,207,859,737	- 28,333,307	- 246,132,630
National governments including developing countries, Table 7.7	2,942,015,950	39,284,274	295,714,902	3,198,446,578	256,430,628	228,925,499
International organizations, Table 7.8	2,254,843,354	360,692	330,430,385	2,584,913,047	330,069,693	288,981,734
Less: notes payable, Table 7.8	816,329,249	298,680,579	135,392,294	979,617,534	163,288,285	179,097,611
	1,438,514,105	299,041,271	465,822,679	1,605,295,513	166,781,408	109,884,123
Veterans' Land Act Fund advances less allow- ance for conditional benefits, Table 7.9	312,466,485	48,678,572	19,023,052	282,810,965	- 29,655,520	- 36,785,153
Government controlled corporations, Table 7.10	440,492,772	147,123	110,312	440,455,961	- 36,811	1,588,120
Private sector enterprises, Table 7.11	180,489,433	36,572,977	22,896,433	166,812,889	- 13,676,544	38,280,268
Miscellaneous, Table 7.12	264,672,620	428,349,979	430,969,743	267,292,384	2,619,764	18,602,337
Total other loans, investments and advances	6,814,844,409	901,215,256	1,255,344,874	7,168,974,027	354,129,618	114,362,564
	30,284,074,556	2,085,671,559	3,524,840,584	31,723,243,581	1,439,169,025	- 207,145,808
Less: allowance for valuation	2,300,000,000	200,000,000		2,500,000,000	200,000,000	- 700,000,000
Total	27,984,074,556	2,285,671,559	3,524,840,584	29,223,243,581	1,239,169,025	492,854,192

CROWN CORPORATIONS AND AGENCIES

Loans to, and investments in, Crown corporations represent the balance of financial claims held by the Government against Crown corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations and advances to corporations for re-lending.

A Crown corporation is ultimately accountable to Parliament, through a Minister of the Crown, for the conduct of its affairs. Crown corporations are listed in Schedules B, C and D of the Financial Administration Act. Most of the Crown corporations listed in the Schedules to the Financial Administration Act are agents of Her Majesty, in the right of Canada. This power is granted in any one of the following ways:

(i) designation as an agent of Her Majesty by Parliament through the special act of incorporation;

(ii) statutory authorization as an agent of Her Majesty; and,
(iii) proclamation as an agent of Her Majesty by the Government Companies Operation Act.

Financial statements of Crown corporations and agencies listed in Schedules C and D of the Financial Administration Act can be found in Volume III. Information on Schedule B corporations can be found in the departmental sections of Volume II.

Lending Institutions

Table 7.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies providing financial assistance.

TABLE 7.2

CROWN CORPORATIONS AND AGENCIES—LENDING INSTITUTIONS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (–)	
	\$	\$	\$	\$	1982	1981
					\$	\$
Canada Deposit Insurance Corporation			200,000,000	200,000,000	200,000,000	
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,670,087,480	184,209,282	213,000,000	6,698,878,198	28,790,718	68,529,926
Real estate	80,537,106	19,084,490	5,000,000	66,452,616	– 14,084,490	– 13,780,479
Joint projects	986,367,365	54,760,044	140,500,000	1,072,107,321	85,739,956	108,650,430
Urban renewal scheme	30,593,029	3,524,879	5,000,000	32,068,150	1,475,121	– 2,688,630
University housing projects	398,642,383	1,954,873		396,687,510	– 1,954,873	– 15,119,317
Sewage treatment projects	1,076,778,783	27,756,778	81,500,000	1,130,522,005	53,743,222	37,168,576
Mortgage and loan purchase fund	1,052,605	376,513		676,092	– 376,513	– 355,331
Mortgage insurance fund	197,600,000		131,700,000	329,300,000	131,700,000	– 15,100,000
Ownership assistance	722,465,495	86,499,570	500,000	636,465,925	– 85,999,570	– 100,967,114
	10,189,124,246	378,166,429	577,200,000	10,388,157,817	199,033,571	66,338,061
Export Development Corporation—						
Capital stock	305,000,000		47,000,000	352,000,000	47,000,000	20,000,000
Capital surplus	25,000,000			25,000,000		
Loans	1,220,248,256	116,600,260	65,992,128	1,169,640,124	– 50,608,132	– 39,348,858
	1,550,248,256	116,600,260	112,992,128	1,546,640,124	– 3,608,132	– 19,348,858
Farm Credit Corporation—						
Capital stock	129,700,000		13,148,000	142,848,000	13,148,000	10,400,000
Notes	3,235,249,845	151,073,699	483,506,000	3,567,682,146	332,432,301	257,965,910
Farm syndicates loan fund	13,984,762	3,409,476	6,000,000	16,575,286	2,590,524	1,949,762
	3,378,934,607	154,483,175	502,654,000	3,727,105,432	348,170,825	270,315,672
Federal Business Development Bank—						
Capital stock	222,000,000		46,000,000	268,000,000	46,000,000	38,000,000
Loans	934,000,000	171,000,000		763,000,000	– 171,000,000	– 139,000,000
	1,156,000,000	171,000,000	46,000,000	1,031,000,000	– 125,000,000	– 101,000,000
Total	16,274,307,109	820,249,864	1,438,846,128	16,892,903,373	618,596,264	216,304,875

Canada Deposit Insurance Corporation

The Corporation was established under the Canada Deposit Insurance Corporation Act to provide insurance (of up to \$20,000 per depositor per institution) on deposits with federal institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Section 37 of the Act provides that the Minister of Finance with the approval of the Governor in Council may advance to the Corporation amounts by way of loan on such terms and conditions as the Governor in Council may determine. The aggregate of such loans outstanding at any time shall not exceed \$500,000,000.

During the year, a loan was made, to provide contingency financing, and remained on deposit in the Consolidated Revenue Fund (see Table 8.12 in Section 8 of this volume). The loan has been repaid in 1982-83.

Canada Mortgage and Housing Corporation

The Corporation was established under the Canada Mortgage and Housing Corporation Act to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$969 million. It paid interest of \$850 million and transferred \$22 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act: Section 15, to a limited-dividend company for construction of a low-rental housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industries for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and, Section 59, to an Indian for the construction of housing projects on Indian reserves.

The advances bear interest at rates varying from 5.813% to 13.014% per annum, are repayable over periods ranging from 18 to 50 years and mature at various dates between September 30, 1997 and December 31, 2031.

Real estate

Section 55 of the National Housing Act authorizes advances for the acquisition and construction of real estate by the Corporation.

During the year, additional advances were authorized by Vote L65, Appropriation Acts No 1 and No 2, 1981-82.

The advances bear interest at rates varying from 9.525% to 10.867% per annum, are repayable over a period of 50 years and mature December 31, 2031.

Joint projects

Section 40 of the National Housing Act authorizes advances for the purpose of undertaking projects jointly with the government of any province. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires.

The advances bear interest at rates varying from 7.467% to 17.96% per annum, are repayable over periods ranging from 25 to 50 years and mature at various dates between March 31, 2005 and December 31, 2031.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 26 of the National Housing Act to a province or municipality to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates varying from 5.31% to 8.75% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between December 31, 1982 and December 31, 1996.

University housing projects

Advances have been made to enable the Corporation to lend money under Section 48 of the National Housing Act to a university for construction of a university housing project, or for the acquisition of existing buildings, and their conversion into a university housing project.

The advances bear interest at rates varying from 5% to 10.054% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between September 30, 2012 and December 31, 2031.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 53 of the National Housing Act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project.

The advances bear interest at rates varying from 5% to 10.376% per annum, are repayable over periods ranging from 18 to 50 years and mature at various dates between September 30, 1993 and December 31, 2030.

Mortgage and loan purchase fund

Advances have been made to enable the Corporation to lend money under Section 10(1)(b) of the National Housing Act to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(2) of the National Housing Act.

The advances bear interest at the rate of 5.875% per annum, are repayable over a period of 20 years and mature on March 31, 1985.

Mortgage insurance fund

Advances have been made pursuant to Section 9(6) of the National Housing Act to enable the Corporation to discharge its obligations under Section 8 of the Act.

The advances bear interest at rates varying from 11.875% to 18.375% per annum, are repayable over periods ranging from 1 to 5 years and mature at various dates between December 21, 1984 and January 20, 1986.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

The advances bear interest at rates varying from 7.625% to 9.625% per annum, are repayable over periods ranging from 20 to 50 years and mature at various dates between December 31, 1993 and June 30, 1997.

Export Development Corporation

The Corporation was established under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$36 million.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

Capital surplus

Section 11(3) of the Export Development Act provides for a maximum amount of \$25,000,000 as contributed capital.

Loans

Loans to the Corporation are authorized by Sections 29 and 31 of the Export Development Act.

Loan transactions during the year were as follows:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
Section 29—				
Canadian currency	580,535,006	98,843,750		481,691,256
US currency				
(Cdn equivalent)	26,960,540	7,027,040		19,933,500
	607,495,546	105,870,790		501,624,756
Section 31—				
Canadian currency	431,680,037	4,721,172	13,121,971	440,080,836
US currency				
(Cdn equivalent)	172,524,180	6,008,298	45,923,798	212,439,680
	604,204,217	10,729,470	59,045,769	652,520,516
Revaluation	8,548,493		6,946,359	15,494,852
Total	1,220,248,256	116,600,260	65,992,128	1,169,640,124

The terms and conditions of the loans, with their year-end balances, are as follows:

- repayable over periods ranging from 4 to 9 years, bearing interest at rates varying from 6.438% to 11% per annum and maturing at various dates between April 15, 1982 and December 15, 1992, \$365,420,852;
- repayable over periods ranging from 10 to 15 years, bearing interest at rates varying from 5.5% to 9.5% per annum and maturing at various dates between July 15, 1983 and April 15, 1995, \$398,139,964; and,
- repayable over a 22 year period, bearing interest at rates varying from 3.25% to 8.25% per annum and maturing on November 20, 1995 and March 25, 2008, \$390,584,457.

During the year, the Corporation paid interest of \$87 million to the Government.

Farm Credit Corporation

The Corporation was established under the Farm Credit Act to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over periods of 20 years, bearing interest at rates varying from 11.75% to 15% per annum and maturing July 1, 2001 and July 1, 2002, \$874,230,608;
- (b) repayable over periods of 20 years, bearing interest at rates varying from 7.75% to 9.75% per annum and maturing at various dates between July 1, 1990 and July 1, 2000, \$1,747,237,127;
- (c) repayable over periods of 20 years, bearing interest at rates varying from 5.25% to 7.5% per annum and maturing at various dates between December 1, 1985 and July 1, 1996, \$798,363,170;
- (d) repayable over periods of 19 years, bearing interest at rates varying from 5.25% to 6% per annum and maturing at various dates between December 1, 1985 and July 1, 1986, \$116,582,178;
- (e) repayable over periods of 14 years, bearing interest at rates varying from 5.312% to 6.875% per annum and maturing July 1, 1982, \$10,154,081; and,
- (f) repayable over periods of 25 years, bearing interest at rates varying from 3.5% to 5.75% per annum and maturing at various dates between December 31, 1982 and June 30, 1986, \$21,114,982.

During the year, the Corporation paid interest of \$283 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery, (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are or are to be erected—for use primarily by the syndicate or its members in their farming operations. Section 8 of the Act limits total advances which may be outstanding to \$25,000,000.

The advances are repayable over periods of 5 years, bear interest at rates varying from 7% to 10% per annum and mature at various dates between July 1, 1982 and July 1, 1987.

During the year, the Corporation paid interest of \$2 million to the Government.

Federal Business Development Bank

The Corporation was incorporated under the Federal Business Development Bank Act to promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training information and advice and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$18 million.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation pursuant to Section 30 of the Federal Business Development Bank Act.

The loans bear interest at rates varying from 8% to 10.125% per annum, are repayable over periods ranging from 1 to 8 years and mature at various dates between April 1, 1982 and August 1, 1988.

During the year, the Corporation paid interest of \$81 million to the Government.

All Other Crown Corporations and Agencies

Table 7.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations and agencies engaged in activities other than providing financial assistance.

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (—)	
	\$	\$	\$	\$	1982	1981
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	279,353,009	14,369,716		264,983,293	— 14,369,716	— 13,382,875
Winnipeg maintenance hangar	13,800,000	291,360		13,508,640	— 291,360	
	622,162,009	14,661,076		607,500,933	— 14,661,076	— 13,382,875
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	7,509,168	460,353		7,048,815	— 460,353	— 437,795
Bruce heavy water plant	142,057,782	7,861,936		134,195,846	— 7,861,936	— 7,300,159
Commercial products division	4,499,929	371,034		4,128,895	— 371,034	— 346,399
Gentilly II nuclear power station	151,000,000			151,000,000		
Heavy water inventory	75,500,000	1,500,000		74,000,000	— 1,500,000	— 65,500,000
Isotope production building	3,600,000		3,200,000	6,800,000	3,200,000	3,600,000
Isotope production equipment						
Lepreau nuclear station	299,400,000			299,400,000		
Sheridan Park engineering design office	1,001,118	156,755		844,363	— 156,755	— 148,090
Uranium concentrate	11,900,000			11,900,000		
Working capital	20,000,000			20,000,000		
Accounts without current transactions	880,627,470	10,350,078	3,200,000	873,477,392	— 7,150,078	— 627,288,063
						— 697,420,506
Canadian National Railways—						
Capital stock	2,496,480,732		6,897,000	2,503,377,732	6,897,000	16,517,000
Consolidated loan	241,918,610	6,223,175		235,695,435	— 6,223,175	— 5,712,406
Yarmouth Bar Harbour ferry services—						
New dock and facilities	122,540	24,508		98,032	— 24,508	— 24,508
Canadian Government Railways—						
Working capital	14,580,396	472,860		14,107,536	— 472,860	— 389,109
Accounts without current transactions	2,753,102,278	6,720,543	6,897,000	2,753,278,735	176,457	— 2,482,501
						7,908,476
Petro-Canada—						
Capital stock—Common	580,000,000		20,000,000	600,000,000	20,000,000	
—Preferred	863,799,853		108,972,000	972,771,853	108,972,000	440,000,000
Loans			710,933,716	710,933,716	710,933,716	
Less: amount recorded as investments of the Canadian Ownership Account (see Section 8 of this volume)			710,933,716	710,933,716	710,933,716	
	1,443,799,853		128,972,000	1,572,771,853	128,972,000	440,000,000
	5,699,691,610	31,731,697	139,069,000	5,807,028,913	107,337,303	— 262,894,905

TABLE 7.3

ALL OTHER CROWN CORPORATIONS AND AGENCIES—*Concluded*

	Net increase or decrease (–)					
	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	1982	1981
	\$	\$	\$	\$	\$	\$
Other—						
Bank of Canada	5,920,000			5,920,000		
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation	33,000,000			33,000,000		10,000,000
Canadian Commercial Corporation—						
Paid in capital	10,000,000			10,000,000		
Loans	7,000,000	7,000,000			– 7,000,000	
	17,000,000	7,000,000		10,000,000	– 7,000,000	
Canadian Dairy Commission	12,312,000	238,940,800	306,627,638	79,998,838	67,686,838	– 30,274,218
Canadian Film Development Corporation	5,756,462	1,197,989	5,140,937	9,699,410	3,942,948	4,998,768
Canadian National (West Indies) Steamships Limited—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			325,000		
Canadian Patents and Development Limited ..	296,199			296,199		
Canadian Saltfish Corporation	2,031,000	21,300,000	21,000,000	1,731,000	– 300,000	– 2,915,000
Eldorado Nuclear Limited—						
Capital stock	8,246,877		300,000,000	308,246,877	300,000,000	
Loans	22,200,000	7,500,000		14,700,000	– 7,500,000	– 11,468,618
	30,446,877	7,500,000	300,000,000	322,946,877	292,500,000	– 11,468,618
Freshwater Fish Marketing Corporation	11,552,895	41,708,416	48,483,108	18,327,587	6,774,692	1,029,473
The Jacques Cartier and Champlain Bridges Incorporated	59,752,867			59,752,867		
Loto Canada Inc	1			1		
National Capital Commission	43,619,097	2,945,128	200,000	40,873,969	– 2,745,128	– 2,854,065
National Harbours Board	343,423,368	545,844	528,899	343,406,423	– 16,945	20,935,000
Saint John Harbour Bridge Authority	14,650,186	77,395		14,572,791	– 77,395	– 72,381
	358,073,554	623,239	528,899	357,979,214	– 94,340	20,862,619
Northern Canada Power Commission—						
Northern Canada Power Commission Act, Section 15	171,858,924	5,357,357	9,600,000	176,101,567	4,242,643	167,116
Northern Canada Power Commission Act, Section 14	50,000			50,000		
Working capital	7,500,000			7,500,000		
	179,408,924	5,357,357	9,600,000	183,651,567	4,242,643	167,116
Northern Transportation Company Limited—						
Capital stock	24,900,000			24,900,000		
Loans	37,225,105	762,623		36,462,482	– 762,623	– 767,422
	62,125,105	762,623		61,362,482	– 762,623	– 767,422
Royal Canadian Mint	20,467,730	2,131,785		18,335,945	– 2,131,785	– 2,131,785
The St Lawrence Seaway Authority	624,950,000			624,950,000		
Teleglobe Canada	15,393,708	3,007,405		12,386,303	– 3,007,405	– 2,853,196
Uranium Canada, Limited	9			9		
VIA Rail Canada Inc	9,300,000			9,300,000		
Accounts without current transactions						– 258,712,014
	1,495,231,428	332,474,742	691,580,582	1,854,337,268	359,105,840	– 274,918,342
Total	7,194,923,038	364,206,439	830,649,582	7,661,366,181	466,443,143	– 537,813,247

Air Canada

The Corporation was incorporated under the Air Canada Act to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation paid interest of \$21 million and dividends of \$13 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

The Air Canada Act, 1977, authorized the reorganization of Air Canada including its capital structure. This reorganization resulted in the Government owning all of Air Canada's 329,009 issued shares valued at \$329,009,000.

Consolidated loan

PC 1978-1172 dated April 13, 1978 authorized the consolidation of previous loans.

The consolidated loan bears interest at the rate of 7.243% per annum, is repayable over a 15 year period in semi-annual instalments due April 13 and October 13 of each year and matures on April 13, 1993.

Winnipeg maintenance hangar

Specific loans have been made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

All loans outstanding as of January 1, 1981 were consolidated.

The consolidated loan bears interest at the rate of 8.31% per annum, is repayable over a 20 year period in annual equal instalments due January 1 of each year and matures on December 31, 2001.

Atomic Energy of Canada Limited

The Corporation was established by the Atomic Energy Control Act to develop atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long-term Canadian needs for low cost energy and will be commercially attractive to other countries and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to

\$284 million. It paid interest of \$43 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

Vote L51a, Appropriation Act No 3, 1977-78 and PC 1977-3586 dated December 16, 1977 approved the conversion of \$149,159,473 of indebtedness into contributed capital of the Corporation.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates varying from 3.5% to 8.5% per annum for an average yield of 4.354%, are repayable over a 30 year period in monthly equal instalments and mature at various dates between December 31, 1984 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates varying from 6.687% to 8.5% per annum for an average yield of 7.566%, are repayable over a 17 year period in monthly equal instalments and mature December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates varying from 6.687% to 7.5% per annum for an average yield of 6.933%, are repayable over a 20 year period in monthly equal instalments and mature at various dates between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec.

The loans bear interest at rates varying from 8.375% to 10% per annum for an average yield of 9.18% and are repayable on demand with semi-annual payments of interest due June 30 and December 31.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at rates varying from 9.125% to 10.125% per annum for an average yield of 10.015%, are repayable at the end of a 10 year period and mature January 1, 1988. Semi-annual instalments of interest are payable on May 1 and November 1.

Isotope production building

Loans have been made to assist in the construction of an isotope production building.

During the year, additional loans were authorized by Vote L80, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at rates varying from 13.75% to 16.125% per annum for an average yield of 14.558%. A renewal/consolidation note will be issued on the in-service date or April 1, 1984, whichever is earlier.

Isotope production equipment

During the year, additional loans for the purchase of new equipment were authorized by Vote L85, Appropriation Acts No 1 and No 2, 1981-82.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

In accordance with the terms and conditions of the original loans, all outstanding loans were consolidated on April 1, 1980. The consolidated loan bears interest at the rate of 9.706% per annum, is repayable over a 25 year period in equal instalments starting April 1, 1984 and ending April 1, 2008. In accordance with PC 1981-1428 dated May 28, 1981, no interest was payable on this loan during 1981-82.

Sheridan Park engineering design office

Loans have been made to finance the construction of office facilities.

The loans bear interest at rates varying from 5.625% to 6% per annum for an average yield of 5.698%, are repayable over a 20 year period in equal monthly instalments and mature on October 31, 1986.

Uranium concentrate

Loans have been made to finance the purchase of uranium concentrate for lease to Argentina.

The loans bear interest at the rates of 8.125% and 8.375% per annum for an average yield of 8.196%, are repayable in annual instalments due March 31, and mature on March 31, 1984.

Working capital

Advances have been made for working capital.

The total amount outstanding at any time is not to exceed \$20,000,000.

The advances bear interest at the rate dictated by the Crown corporations' 1 year borrowing rate in effect on April 1 of each year. These advances are payable on demand with annual payments of interest due on March 31.

Canadian National Railways

The Corporation was established under the Canadian National Railways Act to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$158 million.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

PC 1978-1172 dated April 13, 1978 authorized the conversion of previous loans, investments and advances. This conversion increased the value of the no-par value shares of the Canadian National Railways.

During the year, 13,794 additional common shares amounting to \$6,897,000 were purchased under the authority of Vote L100, Appropriation Acts No 1 and No 2, 1981-82.

During the year, the Corporation paid dividends of \$39 million to the Government.

Consolidated loan

PC 1978-3052 dated October 4, 1978 authorized the consolidation of previous loans.

The loan bears interest at the rate of 8.75% per annum, is repayable over a 20 year period in semi-annual instalments due June 30 and December 30 of each year and matures on June 30, 1998.

During the year, the Corporation paid interest of \$21 million to the Government.

Yarmouth Bar Harbour ferry services

Recoverable advances have been made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

The new dock and facilities non-interest bearing advances are repayable at \$24,508 per year over an 11 year period, and mature on December 28, 1986.

Canadian Government Railways—Working capital

Under authority of Section 8 of the Canadian National Railways Capital Revision Act, the balances then outstanding in the accounts of Canada in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways—Working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair

approximation of the amount of Canadian National Railways working capital used for Canadian Government Railways purposes. There are no repayment dates for this account.

Petro-Canada

The Corporation was established under the Petro-Canada Act to:

- (a) engage in exploration for and development of hydrocarbons and other types of fuel or energy;
- (b) engage in research and development projects relating to fuel and energy resources;
- (c) import, produce, transport, distribute, refine and market hydrocarbons of all descriptions;
- (d) produce, distribute, transport and market other fuels and energy; and,
- (e) engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22 and 25 of the Petro-Canada Act and Vote 5c, Appropriation Act No 4, 1980-81.

Loans

This account reports advances to Petro-Canada to finance the acquisition of Petrofina Canada Inc, in accordance with Vote 5c, Appropriation Act No 4, 1980-81. Petro-Canada issued interest-free notes convertible into its shares, in return. Petro-Canada's investments in Petrofina Canada Inc are reported as a deduction from the Canadian Ownership Account (see Section 8 of this volume).

Bank of Canada

The Bank of Canada was established under the Bank of Canada Act to regulate credit and currency in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Act. An amount of \$5,000,000 represents the par value of 100,000 shares of capital stock and the remaining balance of \$920,000 represents premiums paid in respect of the acquisition in 1938, of shares held by the public.

All profits of the Bank are remitted to the Government. In 1981-82, the profit of the Bank was \$1,853 million.

Canadian Arsenals Limited

The Corporation was established under the Companies Act to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$34,500.

Advances have been made to enable the Corporation to pursue its mandate.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established under the Broadcasting Act to provide a national broadcasting service in both official languages and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$665 million.

Loans have been made to the Corporation for purposes of working capital. The total amount outstanding at any time is not to exceed \$33,000,000.

The loans bear no interest and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established under the Canadian Commercial Corporation Act to assist in the development of international trade; to assist persons in obtaining goods from outside Canada; and, to dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$19 million. It paid interest of \$207,325 to the Government.

Paid in capital

Section 8(1) of the Act states that advances not exceeding in the aggregate \$10,000,000 may be made available to the Corporation as paid in capital.

Loans

Section 8(2) of the Act states that loans may be made to the Corporation, not exceeding the aggregate of \$10,000,000.

Canadian Dairy Commission

The Corporation was established under the Canadian Dairy Commission Act to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$4 million.

Loans have been made to the Corporation for the purpose of financing its dealings in dairy products. The total amount outstanding at any time is not to exceed \$300,000,000.

The loans bear interest at rates varying from 14% to 17.125% per annum and are repayable over a period of 1 year or less.

During the year, the Corporation paid interest of \$12 million to the Government.

Canadian Film Development Corporation

The Corporation was established under the Canadian Film Development Corporation Act to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the amount originally appropriated under Section 18(1) of the Act was increased to \$48,072,000 under authority of Votes 50 and 50c, Appropriation Acts No 1, No 2 and No 3, 1981-82.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$1 million.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Limited

The Corporation was established to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from monies to be received upon collection of the final instalment on the sale of the eight

vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, legal negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these monies plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1984, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was established under Section 17 of the National Research Council Act to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Trade and Commerce, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$350,000.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established under the Saltfish Act to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) make loans to the Corporation.

The aggregate amount of loans outstanding at any time which may be borrowed from all lenders is \$30,000,000.

The loans bear interest at rates varying from 7.375% to 12.375% per annum, are repayable over a 10 year period and mature at various dates between March 25, 1984 and September 30, 1990.

During the year, the Corporation paid interest of \$1 million to the Government.

Eldorado Nuclear Limited

The Corporation was established under the Canada Corporations Act for the mining and refining of uranium and the production of nuclear fuel in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Votes L107a and L107c, Appropriation Acts No 1 and No 4, 1980-81, authorized:

- (a) the Corporation to borrow or raise money for debt repayment, working capital and capital expenditures by the issue and sale of securities, up to an aggregate amount not to exceed \$280,000,000; and,
- (b) the transfer by the Government to the Corporation of the title in the uranium stockpiles in exchange for shares valued at \$300 million. Although the transfer of the uranium stockpiles was authorized in 1980-81, the transfer legally took effect only in 1981-82 following the approval of the terms and conditions by PC 1981-4/1422 dated May 28, 1981. The Government received 800,000 no par value common shares and 1,600,000 preferred shares for a total value of \$300,000,000 in consideration of such transfer.

During the year, Vote L107e, Appropriation Act No 4, 1981-82 increased the aggregate borrowing authority to \$600,000,000 and provided for the termination of the authority at December 31, 1988.

Loans

Loans have been made for the purpose of meeting capital and operating expenses.

The loans bear interest at rates varying from 5.875% to 6.375% per annum for an average yield of 6.324%, are repayable at the end of periods varying from 7 to 10 years and mature at various dates between October 15, 1982 and December 31, 1984. Semi-annual payments of interest are payable on June 30 and December 31.

During the year, the Corporation paid interest of \$2 million to the Government.

Freshwater Fish Marketing Corporation

The Corporation was established under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed upon, to (a) guarantee

repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) make loans to the Corporation.

The aggregate amount of loans outstanding at any time which may be borrowed from all lenders is \$20,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 10 year period, bearing interest at rates varying from 4.875% to 15.675% per annum and maturing at various dates between September 15, 1982 and March 31, 1992, \$5,172,587; and,
- (b) repayable over a 1 year period, bearing interest at rates varying from 14% to 15.5% per annum and maturing at various dates between December 31, 1982 and March 18, 1983, \$13,155,000.

During the year, the Corporation paid interest of \$1 million to the Government.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated under the Canada Business Corporations Act to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge and part of the Bonaventure Autoroute in Montreal (Quebec). The Corporation is a wholly owned subsidiary of The St Lawrence Seaway Authority.

The Corporation is an agent of Her Majesty and reports through the Minister of Transport.

This account records loans which were transferred to the Corporation. The loans used to bear interest at rates varying from 2.75% to 6.875% per annum. There was no formal repayment schedule. Repayments were to be based on the availability of surplus cash after meeting the operating expenses of each bridge. Tolls having been eliminated on the Jacques Cartier Bridge in 1962, revenues are derived mainly from the collection of tolls on the Champlain Bridge.

On December 17, 1981, as per PC 1981-3635, the Certificates of Indebtedness were cancelled and replaced by Certificates bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to \$44,513,580 as of March 31, 1981 on the original Certificates are to be treated as not due and payable beginning on April 1, 1981.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$2 million.

Loto Canada Inc

The Corporation was established under the Canada Business Corporations Act to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation are to be paid over to the Receiver General for Canada to be credited to a National Lottery Account and distributed as follows:

- 82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;

12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province; and,

5%—for the purpose of physical fitness, amateur sport and recreation programs.

The Corporation is an agent of Her Majesty, reports through the Secretary of State, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

The balance in the account represents the purchase, for \$1, of the common shares of Loto Canada Inc.

National Capital Commission

The Corporation was established under the National Capital Act to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$98 million.

Loans have been made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Vote L90, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at rates varying from 4.75% to 10.125% per annum. No dates for repayment of principal are specified except that loans and interest are required to be repaid by the full proceeds of property sales.

During the year, the Corporation paid interest of \$3 million to the Government.

National Harbours Board

The Corporation was established under the National Harbours Board Act to administer, manage and control Canadian harbours as provided for in the National Harbours Board Act and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$39 million. It paid interest of \$3 million to the Government.

Subject to the authority of the National Harbours Board Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the National Harbours

Board. A summary of the outstanding balances of loans made to various harbours follows:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
Belledune	2,340,875	30,343		2,310,532
Halifax	25,555,762			25,555,762
Montreal	142,465,832	250,624		142,215,208
Vancouver	81,698,379	120,170		81,578,209
Prince Rupert	27,084,979			27,084,979
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	45,048,986	96,130	528,899	45,481,755
St John's, Nfld	1,766,915	33,279		1,733,636
Chicoutimi	790,630	15,298		775,332
	343,423,368	545,844	528,899	343,406,423

During the year, additional loans were authorized by Votes L45, L45c and L45e, Appropriation Acts No 1, No 2, No 3 and No 4, 1981-82.

The terms and conditions of the loans, with their year-end balances, are as follows:

- non-interest bearing loans having an indefinite maturity date and requiring no principal repayments, \$317,739,455;
- interest bearing loans at rates varying from 6.25% to 12.43% per annum, repayable over a 20 year period in annual equal instalments due December 31 of each year and maturing on December 31, 2000, \$25,138,069; and,
- interest bearing loans at a rate of 15.625 % per annum, repayable over a 20 year period in annual equal instalments due January 29 of each year and maturing on January 29, 2002, \$528,899.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 7.11, Private Sector Enterprises).

The loans bear interest at rates varying from 6.687% to 8.5% per annum, are repayable over periods ranging from 50 to 51 years in semi-annual equal instalments due January 1 and July 1 of each year and mature at various dates between January 1, 2020 and January 1, 2021.

Northern Canada Power Commission

The Corporation was established under the Northern Canada Power Commission Act to construct, purchase, rent or otherwise acquire, operate and maintain (electrical power) plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council but subject to the laws of the province, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$2 million. It paid interest of \$17 million to the Government.

Northern Canada Power Commission Act—Section 15

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Vote L70, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at rates varying from 4% to 15.625% per annum and are repayable over a period extending up to March 31, 2024.

The balance of loans outstanding as at March 31, 1982 includes \$2.2 million which represents unpaid principal for 1976-77.

Northern Canada Power Commission Act—Section 14

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of \$50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation for the purpose of maintaining inventories and meeting current liabilities.

The loans are interest free and are repayable in 10 equal annual instalments of \$750,000 commencing on March 31, 1990. Should any instalment become due and unpaid, interest at then current rates is applicable until the date of payment.

Northern Transportation Company Limited

The Corporation was established under the Canada Business Corporations Act to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$1 million.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Loans

Loans have been made to the Corporation to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

The terms and conditions of the loans, with their year-end balances, are categorized into three groups:

- (a) 15 year loans bearing interest at rates varying from 8.375% to 8.5% per annum and maturing October 15, 1989 and October 15, 1990, \$4,662,482;
- (b) 10 year loan bearing interest at the rate of 8.41% per annum and maturing December 31, 1986, \$620,000; and,
- (c) 15 year loan bearing interest at the rate of 7.45% per annum and maturing December 31, 1991, \$31,180,000.

During the year, the Corporation paid interest of \$3 million to the Government.

Royal Canadian Mint

The Corporation was established under the Royal Canadian Mint Act to:

- (a) produce and arrange for the production and supply of coins of the currency of Canada;
- (b) produce coins of the currency of countries other than Canada;
- (c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,
- (d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 may be made available to the Mint to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000.

The loans bear interest at rates varying from 7.625% to 10.125% per annum, are repayable over periods ranging from 4 to 17 years and mature at various dates between April 1, 1984 and April 1, 1998.

During the year, the Corporation paid interest of \$2 million and transferred surplus of \$17 million to the Government.

The St Lawrence Seaway Authority

The Corporation was established under The St Lawrence Seaway Authority Act to construct, operate and maintain either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprie-

tary corporation in Schedule D of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account.

Telelobe Canada

The Corporation was established under the Telelobe Canada Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of Communications, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any other moneys appropriated by Parliament.

The loans bear interest at rates varying from 3.5% to 6.75% per annum, are repayable over periods ranging from 15 to 40 years in semi-annual instalments and mature at various dates between March 31, 1983 and March 31, 1998.

During the year, the Corporation paid interest of \$1 million and transferred surplus of \$7 million to the Government.

Uranium Canada, Limited

The Corporation was established under the Canada Corporations Act to provide for the acquisition and sale of uranium concentrates. The final sale and shipment from the joint venture stockpile was made on July 1, 1977, thereby exhausting the joint venture stockpile.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed as an agency corporation in Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$55,205.

The Government's investment in the capital of the Corporation is recorded in this account.

VIA Rail Canada Inc

The Corporation was established under the Canada Business Corporations Act to revitalize passenger rail services in Canada and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government of Canada.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed as a proprietary corporation in Schedule D of the Financial Administration Act.

During the year, the Corporation received financial assistance authorized by budgetary appropriations amounting to \$541 million.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary of the Financial Position of Agent Crown Corporations

All assets and liabilities of agent Crown corporations are assets and liabilities of the Government, due to the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only the financial transactions between the Government and agent Crown corporations, are recorded in the accounts of Canada.

Although borrowings by agent Crown corporations from lenders other than the Government are considered direct liabilities of the Government, such borrowings are not included in the accounts of Canada since they are intended to be, and in practice are, repaid directly by the corporations.

TABLE 7.4

**SUMMARY OF THE FINANCIAL POSITION OF AGENT CROWN CORPORATIONS
AS AT MARCH 31, 1982**
(in thousands of dollars)

Agent ⁽¹⁾	Liabilities			Equity of Canada						
	Assets	Borrowings from other than Government ⁽²⁾	All other liabilities ⁽³⁾	Net assets	Obligations to the Government and other agent Crown corporations	Claims against the Government and other agent Crown corporations	Share capital and contributed surplus	Retained earnings (deficits) Balance March 31, 1982	Total	Change from previous year
Atomic Energy of Canada Limited	1,486,799	61,472	306,844	1,118,483	991,253	22,136	116,185	33,181	1,118,483	109,123
Canada Deposit Insurance Corporation	79,432		638	78,794	203,381	354,350	167,330	62,443	78,794	46,598
Canada Mortgage and Housing Corporation	10,290,858		146,234	10,144,624	10,483,563	368,939	30,000	9,449	10,144,624	110,935
Canadian Arsenals Limited	47,457		11,595	35,862	47,503	25,014	3,924		35,862	16,546
Canadian Broadcasting Corporation	565,438		189,273	376,165	43,581	614	333,198		376,165	56,303
Canadian Commercial Corporation	275,910		249,121	26,789	3,466	1,840	20,000	5,163	26,789	9,270
Canadian Dairy Commission	132,986		77,175	55,811	79,999	51,228		27,040	55,811	54,011
Canadian Film Development Corporation	2,003		93	1,910	4,000	2,613		523	1,910	- 861
Canadian Livestock Feed Board	1,052		2,129	- 1,077		1,740		663	- 1,077	1,235
Canadian National (West Indies) Steamships Limited	472		14	458	324	95	1	228	458	
Canadian Patents and Development Limited	1,300		494	806	92	375	296	793	806	258
Canadian Saltfish Corporation	11,567		4,725	6,842	2,438	988		5,392	6,842	849
The Canadian Wheat Board	3,192,948	2,175,326	1,020,310	- 2,688	430	3,118			- 2,688	351
Cape Breton Development Corporation	284,318		30,357	253,961		17,999	271,960		253,961	92,745
Crown Assets Disposal Corporation	6,824		778	6,046	6,061	203	(4)	188	6,046	- 2,112
Defence Construction (1951) Limited	872		3,402	- 2,530	447	37	(4)	- 2,940	- 2,530	107
Eldorado Nuclear Limited	643,006	263,482	99,268	280,256	29,058	23	306,586	- 55,365	280,256	- 180,754
Export Development Corporation	4,355,752	3,155,153	100,362	1,100,237	565,070	26,853	377,000	185,020	1,100,237	111,412
Farm Credit Corporation	3,853,882		5,685	3,848,197	3,694,492	15	142,848	10,872	3,848,197	370,564
Federal Business Development Bank	1,951,450	939,727	69,834	941,889	784,945	6,513	268,000	- 104,543	941,889	- 312,314
Freshwater Fish Marketing Corporation	26,114		9,315	16,799	16,799				16,799	4,978
The Jacques Cartier and Champlain Bridges Incorporated	29,929		1,817	28,112	111,057	1	- 72,034	- 10,910	28,112	- 1,375
Loto Canada Inc	12,485		81	12,404	13,094	690	(4)		12,404	1,294
National Battlefields Commission	2,781		159	2,622		30		2,652	2,622	94
National Capital Commission	391,551		36,245	355,306	42,316	365	313,355		355,306	19,181
National Harbours Board	503,822	21,594	57,356	424,872	517,975	211,057	349,361	- 231,407	424,872	38,350
Northern Canada Power Commission	212,331		10,165	202,166	206,349			- 4,183	202,166	4,683
Northern Transportation Company Limited	71,899	1,211	5,969	64,719	37,755	1,024	25,052	2,936	64,719	4,268
Petro-Canada	6,751,482	634,374	2,984,216	3,132,892	1,527,051	141,082	1,572,772	174,151	3,132,892	1,090,408
Royal Canadian Mint	62,558		8,516	54,042	60,284	6,242		54,042	54,042	- 12,071
The St Lawrence Seaway Authority	624,279		18,452	605,827	210,075	42,277	624,950	- 186,921	605,827	- 89
The Seaway International Bridge Corporation, Ltd	301	8	258	35			8	27	35	25
Teleglobe Canada	373,228		113,313	259,915	46,812	26,196		239,299	259,915	33,692
Uranium Canada, Limited										(4)
Total	36,247,086	7,252,347	5,564,193	23,430,546	19,729,670	1,313,657	4,850,792	163,741	23,430,546	1,667,704

⁽¹⁾ Canada Post Corporation: The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed; therefore, no figures are being reported in this table.

Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc became Schedule "C" Crown corporations on March 26, 1982. Their financial statements as well as those of the parent company, Canada Lands Company Limited, were not available at date of printing and are not included in this table.

Table 7.4 presents the assets, liabilities (including identification of borrowings from other than the Government), equity and contingent liabilities of Crown corporations which are agents of the Government and which are outside the Government of Canada as an accounting entity. In accordance with Section 40 of the Financial Administration Act, details of borrowings by these entities from other than Government are detailed in Note 2 to this table.

For corporations with financial year-ends other than March 31, 1982, unaudited financial information is included in this table. The table is summarized in Note 3 to the audited financial statements in Section 2 of this volume.

(2) The borrowing transactions from other than Government of Canada during the year are summarized below (in thousands of dollars):

Name	Balance March 31/1981	Borrowings	Repayments	Balance March 31/1982
Atomic Energy of Canada Limited	66,061		4,589	61,472
The Canadian Wheat Board	1,616,999	3,103,755	2,545,428	2,175,326
Eldorado Nuclear Limited	144,902	118,580		263,482
Export Development Corporation	2,786,737	12,447,013	12,078,597	3,155,153
Federal Business Development Bank	700,081	1,540,661	1,301,015	939,727
National Harbours Board	22,651		1,057	21,594
Northern Transportation Company Limited	557	5,034	4,380	1,211
Petro-Canada	292,129	1,259,371	917,126	634,374
The Seaway International Bridge Corporation, Ltd	8			8
Total	5,630,125	18,474,414	16,852,192	7,252,347

(3) Contingent liabilities

The contingent liabilities reported in this note are those as at March 31. They therefore may be different from those contingent liabilities reported in Volume III of the Public Accounts for those corporations with fiscal year-ends other than March 31.

	March 31/1982
	\$
Canadian Commercial Corporation—contract damages	7,300,000
Canadian Dairy Commission—contract dispute	1,800,000
Cape Breton Development Corporation—loan guarantees	73,395,000
Export Development Corporation—loan guarantees	225,049,000
Federal Business Development Bank—bank loan guarantees	19,448,750
Loto Canada Inc—litigation, ticket wholesalers	4,175,000
National Battlefields Commission—potential liability re: retirement of employees	35,000
National Capital Commission—miscellaneous litigation	21,187,000
National Harbours Board—miscellaneous litigation	17,000,000
Petro-Canada—claim re: purchase agreement of subsidiary	12,039,000
Telegraph Canada—potential liability re: retirement agreement	1,965,500
Total	383,394,250

(4) Less than \$500.

Government of Canada Financial Interest in Agent and other Crown Corporations

Table 7.5 summarizes the major balance sheet items for both agent and other Crown corporations as at March 31, 1982.

The assets and liabilities of agent Crown corporations are the assets and liabilities of the Government, due to the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only certain financial transactions between the Government and its Crown corporations, are recorded in the accounts of Canada.

The table displays "Assets" less "Borrowings and other liabilities" to arrive at "Net assets".

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long term obligations to the Government, share capital and contributed surplus as well as claims against the Government of Canada. Such balances are described in this table as "Financial interest recorded by the Government".

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between the Crown corporations

and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and are reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent amounts which will be eventually received or disbursed by Canada.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1981. "Financial assistance under budgetary appropriations" summarizes the assistance received by these entities during 1981-82. Details of such assistance can be found in Section 14 of this volume.

Amounts listed in this table reflect information regarding Crown corporations as at March 31, 1982. For corporations with financial year-ends other than March 31, unaudited financial information is included.

TABLE 7.5

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1982
(in thousands of dollars)

	Borrowings and other liabilities				Financial interest						Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Recorded by the Government				Unrecorded financial interest	Total financial interest		
					Obligations to the Government	Share capital and contributed surplus	Claims against the Government					
Agent Crown corporations ⁽¹⁾												
Atomic Energy of Canada Limited	1,486,799	61,472	306,844	1,118,483	709,318	164,159	22,136	267,142	1,118,483	109,123	283,934	
Canada Deposit Insurance Corporation	79,432		638	78,794	200,000		354,350	233,144	78,794 ⁽²⁾	46,598		
Canada Mortgage and Housing Corporation	10,835,925		146,234	10,689,691	10,363,158	25,000	31,509	333,042	10,689,691 ⁽³⁾	89,447	968,654	
Canadian Arsenals Limited	47,457		11,595	35,862	3,500		7,196	39,558	35,862	16,546	34	
Canadian Broadcasting Corporation	565,438		189,273	376,165	33,000		550	343,715	376,165	56,303	664,619	
Canadian Commercial Corporation	275,910		249,121	26,789		10,000	1,840	18,629	26,789	9,270	18,717	
Canadian Dairy Commission	132,986		77,175	55,811	79,999		51,228	27,040	55,811	54,011	4,254	
Canadian Film Development Corporation	2,003		93	1,910	9,699			- 7,789	1,910	- 861	1,138	
Canadian Livestock Feed Board	1,052		2,129	- 1,077			1,740	663	- 1,077	1,235	17,504	
Canadian National (West Indies) Steamships Limited	472		14	458	324	1	95	228	458 ⁽⁴⁾			
Canadian Patents and Development Limited	1,300		494	806		296	356	866	806	258	350	
Canadian Saltfish Corporation	11,567		4,725	6,842	1,731		988	6,099	6,842	849		
The Canadian Wheat Board	3,192,948	2,175,326	1,020,310	- 2,688			3,118	430	- 2,688	351		
Cape Breton Development Corporation	284,318		30,357	253,961	17,999		17,999	271,960	253,961	92,745	133,015	
Crown Assets Disposal Corporation	6,824		778	6,046			203	6,249	6,046	- 2,112		
Defence Construction (1951) Limited	872		3,402	- 2,530			37	- 2,493	- 2,530	107	10,372	
Eldorado Nuclear Limited	643,006	263,482	99,268	280,256	14,700	308,247	23	- 42,668	280,256 ⁽⁵⁾	- 180,754		
Export Development Corporation	5,061,385	3,155,153	101,414	1,804,818	1,169,640	377,000	26,853	285,031	1,804,818 ⁽⁶⁾	184,739	36,000	
Farm Credit Corporation	3,853,882		5,685	3,848,197	3,584,257	142,848	15	121,107	3,848,197	370,564		
Federal Business Development Bank	1,951,450	939,727	69,834	941,889	763,000	268,000	6,513	- 82,598	941,889	- 312,314	17,628	
Freshwater Fish Marketing Corporation	26,114		9,315	16,799	18,328			- 1,529	16,799	4,978		
The Jacques Cartier and Champlain Bridges Incorporated	29,929		1,817	28,112	59,753		1	- 31,640	28,112	- 1,375	2,371	

TABLE 7.5
GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1982—Concluded
 (in thousands of dollars)

	Borrowings and other liabilities			Financial interest					Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Recorded by the Government			Unrecorded financial interest		
					Obligations to the Government	Share capital and contributed surplus	Claims against the Government			
Loto Canada Inc	12,485		81	12,404		(10)	690	13,094	12,404	1,294
National Battlefields Commission	2,781		159	2,622			30	2,652	2,622	94
National Capital Commission	391,551		36,245	355,306	40,874		365	314,797	355,306	19,181
National Harbours Board	503,822	21,594	57,356	424,872	357,979		211,057	277,950	424,872	38,350
Northern Canada Power Commission										
Northern Transportation Company Limited	212,331		10,165	202,166	183,652			18,514	202,166	4,683
Petro-Canada	71,899	1,211	5,969	64,719	36,463	24,900	1,024	4,380	64,719	4,268
Royal Canadian Mint	6,751,482	634,374	2,984,216	3,132,892		1,572,772	848	1,560,968	3,132,892	1,090,408
The St. Lawrence Seaway Authority	62,558		8,516	54,042	18,336		6,242	41,948	54,042	-12,071
The Seaway International Bridge Corporation, Ltd.	624,279		18,452	605,827		624,950	42,193	23,070	605,827 ⁽⁷⁾	-89
Teleglobe Canada	301	8	258	35				35	35	25
Uranium Canada, Limited	373,228		113,313	259,915	12,386	(10)	26,196	273,725	259,915	33,692
	(10)			(10)					(10)	
	37,497,786	7,252,347	5,565,245	24,680,194	17,660,097	3,518,173	815,395	4,317,319	24,680,194	1,719,543
										2,299,613
Other Crown corporations										
Air Canada	1,815,743	294,380	634,300	887,063	278,492	329,009	96	279,658	887,063	-3,130
Atlantic Pilotage Authority	1,507		1,106	401			13	414	401	-245
Bank of Canada	1,823,861		17,409,948	-15,586,087		5,920	15,662,455	70,448	-15,586,087 ⁽⁸⁾	-587,901
Canadian National Railway System	6,131,146	1,693,418	1,219,213	3,218,515	249,901	2,503,378	40,482	505,718	3,218,515 ⁽⁹⁾	24,507
Great Lakes Pilotage Authority, Ltd.	1,116		2,856	-1,740				-1,740	-1,740	-234
Laurentian Pilotage Authority	3,078		2,413	665				665	665	475
Pacific Pilotage Authority	2,771		1,483	1,288				1,288	1,288	-22
VIA Rail Canada Inc	374,900		70,200	304,700		9,300	50,600	346,000	304,700	83,850
	10,154,122	1,987,798	19,341,519	-11,175,195	528,393	2,847,607	15,753,646	1,202,451	-11,175,195	-482,700
										699,235
Total	47,651,908	9,240,145	24,906,764	13,504,999	18,188,490	6,365,780	16,569,041	5,519,770	13,504,999	1,236,843
										2,998,848

⁽¹⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed; therefore, no figures are being reported in this table.

Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc became Schedule "C" Crown corporations on March 26, 1982. Their financial statements as well as those of the parent company, Canada Lands Company Limited, were not available at date of printing and are not included in this table.

⁽²⁾ Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled \$109 billion as at April 30, 1981.

⁽³⁾ Canada Mortgage and Housing Corporation—Unrecorded financial interest includes \$216,102,000 for balances in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1982 was \$27.2 billion.

⁽⁴⁾ Canadian National (West Indies) Steamships Limited—The assets of the Corporation include a receivable of \$470,400 due since 1963 from Cuban interests.

⁽⁵⁾ Eldorado Nuclear Limited—Recorded share capital includes a premium of \$1,660,797 representing the capital deficit (after adjustments) shown in the balance sheet of Eldorado Mining and Refining Limited as at December 31, 1944 but not reflected in subsequent balance sheets of Eldorado Mining and Refining (1944) Limited. Consequently, unrecorded financial interest has been reduced by \$1,660,797.

⁽⁶⁾ Export Development Corporation—Obligations recorded by the Government include loans administered by the Export Development Corporation but receivable through the Corporation from foreign governments and foreign companies.

⁽⁷⁾ The St. Lawrence Seaway Authority—Total financial interest takes into account the capital stock of, and investment in, Great Lakes Pilotage Authority, Ltd. The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge, Ltd. at a cost of \$1,500, \$100 and \$8,000 respectively. Great Lakes Pilotage Authority, Ltd. The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge, Ltd. are wholly-owned subsidiaries.

⁽⁸⁾ Bank of Canada—Recorded share capital includes \$920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by \$920,000.

⁽⁹⁾ Canadian National Railway System—Recorded share capital includes a premium of \$19,452,732 representing the excess of previous year's depreciation not charged to CNR's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and credited to shareholder's equity by CNR. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is \$19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency.

⁽¹⁰⁾ Less than \$500.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 7.6 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (—)	
	\$	\$	\$	\$	1982	1981
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Municipal Development and Loan Board ...	6,064,967	151,366		5,913,601	— 151,366	— 143,804
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,260,277	37,182		7,223,095	— 37,182	— 38,998
	<i>23,686,458</i>	<i>188,548</i>		<i>23,497,910</i>	<i>— 188,548</i>	<i>— 182,802</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,146,027	24,729		1,121,298	— 24,729	— 22,965
Atlantic Provinces Power Development Act	85,320,504	1,386,639		83,933,865	— 1,386,639	— 1,297,171
Special areas and highways agreement—						
Loans	42,997,010	1,436,934		41,560,076	— 1,436,934	— 1,326,549
	<i>129,463,541</i>	<i>2,848,302</i>		<i>126,615,239</i>	<i>— 2,848,302</i>	<i>— 2,646,685</i>
Total Newfoundland	153,149,999	3,036,850		150,113,149	— 3,036,850	— 2,829,487
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,634,064	16,910		2,617,154	— 16,910	180,658
Finance—						
Federal-provincial employment loans program	5,213,551	409,263		4,804,288	— 409,263	— 382,660
Municipal Development and Loan Board ...	4,912,003	579,835		4,332,168	— 579,835	— 553,067
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	5,429,734	185,222		5,244,512	— 185,222	— 169,960
	<i>19,853,288</i>	<i>1,174,320</i>		<i>18,680,968</i>	<i>— 1,174,320</i>	<i>— 1,105,687</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,583,184	124,322		4,458,862	— 124,322	— 108,580
Atlantic Provinces Power Development Act	48,922,490	1,311,058		47,611,432	— 1,311,058	— 2,394,934
Mainland Investments Limited	3,500,000	500,000		3,000,000	— 500,000	— 500,000
Special areas and highways agreement—						
Advances						— 632,430
Loans	31,433,240	1,465,048		29,968,192	— 1,465,048	— 713,259
	<i>88,438,914</i>	<i>3,400,428</i>		<i>85,038,486</i>	<i>— 3,400,428</i>	<i>— 4,349,203</i>
Transport—						
Loading ramp, Yarmouth, NS	143,340	28,666		114,674	— 28,666	— 28,666
Total Nova Scotia	111,071,606	4,620,324		106,451,282	— 4,620,324	— 5,302,898
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,869,362	74,565		8,794,797	— 74,565	— 68,221
Finance—						
Federal-provincial employment loans program	262,637	11,863		250,774	— 11,863	— 11,114
Municipal Development and Loan Board ...	1,116,006	63,358		1,052,648	— 63,358	— 59,771
Special development loans program	299,386			299,386		— 18,276
Winter capital projects fund	1,315,746	44,736		1,271,010	— 44,736	— 47,928
	<i>2,993,775</i>	<i>119,957</i>		<i>2,873,818</i>	<i>— 119,957</i>	<i>— 137,089</i>
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	29,299	1,545		27,754	— 1,545	
Comprehensive development plan agreement	12,090,289	119,016		11,971,273	— 119,016	— 110,236
	<i>12,119,588</i>	<i>120,561</i>		<i>11,999,027</i>	<i>— 120,561</i>	<i>— 110,236</i>
Total Prince Edward Island	23,982,725	315,083		23,667,642	— 315,083	— 315,546

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	10,000,000	5,034,341		4,965,659	- 5,034,341	
Finance—						
Federal-provincial employment loans pro-						
gram	7,006,548	129,593		6,876,955	- 129,593	- 121,535
Municipal Development and Loan Board ...	7,119,894	296,881		6,823,013	- 296,881	- 255,442
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	271,494	55,962		215,532	- 55,962	- 64,931
Winter capital projects fund	9,933,937	72,769		9,861,168	- 72,769	- 67,680
	29,706,873	555,205		29,151,668	- 555,205	- 509,588
Regional Economic Expansion—						
Atlantic Development Board carry-over						
projects	980,233	24,909		955,324	- 24,909	- 23,170
Atlantic Provinces Power Development Act	48,676,587	1,303,580		47,373,007	- 1,303,580	- 1,232,121
Special areas and highways agreement—						
Advances						- 3,415,387
Loans	48,773,169	1,517,889		47,255,280	- 1,517,889	2,009,405
	98,429,989	2,846,378		95,583,611	- 2,846,378	- 2,661,273
Total New Brunswick	138,136,862	8,435,924		129,700,938	- 8,435,924	- 3,170,861
QUEBEC—						
Finance—						
Federal-provincial employment loans pro-						
gram	61,300,779			61,300,779		
Municipal Development and Loan Board ...	61,241,580	2,560,783		58,680,797	- 2,560,783	- 2,437,877
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	284,157,287	2,560,783		281,596,504	- 2,560,783	- 2,437,877
Regional Economic Expansion—						
Special areas and highways agreement—						
Loans	108,229,325	1,482,086		106,747,239	- 1,482,086	- 1,369,668
Total Quebec	392,386,612	4,042,869		388,343,743	- 4,042,869	- 3,807,545
ONTARIO—						
Finance—						
Federal-provincial employment loans pro-						
gram	13,316,367	697,509		12,618,858	- 697,509	- 652,361
Municipal Development and Loan Board ...	44,626,151	4,926,796		39,699,355	- 4,926,796	- 4,729,488
Special development loans program	2,782,575	308,400		2,474,175	- 308,400	- 290,461
Winter capital projects fund	43,178,272	2,137,072		41,041,200	- 2,137,072	- 1,966,827
Total Ontario	103,903,365	8,069,777		95,833,588	- 8,069,777	- 7,639,137
MANITOBA—						
Energy, Mines and Resources—						
Regional electrical interconnections	115,887,647	1,017,090	2,578,818	117,449,375	1,561,728	380,636
Finance—						
Federal-provincial employment loans pro-						
gram	5,676,423	321,425		5,354,998	- 321,425	- 286,816
Municipal Development and Loan Board ...	7,063,299	601,273		6,462,026	- 601,273	- 615,656
Special development loans program	5,702,962	328,117		5,374,845	- 328,117	- 308,061
Winter capital projects fund	2,882,728	83,414		2,799,314	- 83,414	- 77,066
	21,325,412	1,334,229		19,991,183	- 1,334,229	- 1,287,599
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,156,744	1,145,497	1,037,083	1,048,330	- 108,414	237,220
Loans	6,678,823	225,898	1,132,324	7,585,249	906,426	674,400
Special areas and highways agreement—						
Loans	3,636,798	137,494		3,499,304	- 137,494	- 135,234
	11,472,365	1,508,889	2,169,407	12,132,883	660,518	776,386
Total Manitoba	148,685,424	3,860,208	4,748,225	149,573,441	888,017	- 130,577

TABLE 7.6

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans pro- gram	1,088,383	68,432		1,019,951	- 68,432	- 64,030
Federal-provincial fiscal arrangements			6,356,128	6,356,128	6,356,128	
Municipal Development and Loan Board	4,225,874	611,527		3,614,347	- 611,527	- 694,437
Winter capital projects fund	19,529	6,043		13,486	- 6,043	- 5,620
	5,333,786	686,002	6,356,128	11,003,912	5,670,126	- 764,087
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,119,602	1,082,916	1,269,038	1,305,724	186,122	- 59,343
Loans	6,038,863	690,510	1,067,586	6,415,939	377,076	806,752
South Saskatchewan River project—						
Treasury bills	11,710,900	1,264,500		10,446,400	- 1,264,500	- 563,387
	18,869,365	3,037,926	2,336,624	18,168,063	- 701,302	184,022
Total Saskatchewan	24,203,151	3,723,928	8,692,752	29,171,975	4,968,824	- 580,065
ALBERTA—						
Finance—						
Federal-provincial employment loans pro- gram	4,622,361	300,424		4,321,937	- 300,424	- 239,209
Municipal Development and Loan Board	9,313,903	967,811		8,346,092	- 967,811	- 932,045
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	5,271,270	233,840		5,037,430	- 233,840	- 209,383
	23,207,534	1,502,075		21,705,459	- 1,502,075	- 1,380,637
Regional Economic Expansion—						
Agricultural service centres—						
Advances	14,516	14,516			- 14,516	- 3,966
Loans	295,716		14,516	310,232	14,516	15,329
Special areas and highways agreement—						
Loans	3,358,765	138,238		3,220,527	- 138,238	- 247,043
	3,668,997	152,754	14,516	3,530,759	- 138,238	- 235,680
Total Alberta	26,876,531	1,654,829	14,516	25,236,218	- 1,640,313	- 1,616,317
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans pro- gram	13,132,788	666,068		12,466,720	- 666,068	- 624,590
Municipal Development and Loan Board	12,463,083	1,241,009		11,222,074	- 1,241,009	- 1,173,367
Special development loans program	24,540,054	1,844,223		22,695,831	- 1,844,223	- 1,770,114
Winter capital projects fund	17,582,461	667,928		16,914,533	- 667,928	- 616,145
Total British Columbia	67,718,386	4,419,228		63,299,158	- 4,419,228	- 4,184,216
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans pro- gram	24,983	1,242		23,741	- 1,242	- 1,161
Municipal Development and Loan Board	15,081	15,081			- 15,081	- 14,328
Winter capital projects fund	307,975	10,654		297,321	- 10,654	- 9,917
	348,039	26,977		321,062	- 26,977	- 25,406
Indian Affairs and Northern Development—						
Government of the Northwest Territories	18,242,371	1,322,628	2,352,221	19,271,964	1,029,593	- 105,339,404
Total Northwest Territories	18,590,410	1,349,605	2,352,221	19,593,026	1,002,616	- 105,364,810
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	26,765,676	5,450,498	5,000,000	26,315,178	- 450,498	- 33,152,990
Yukon Territory small business loans	722,297	161,937	39	560,399	- 161,898	- 98,760
Total Yukon Territory	27,487,973	5,612,435	5,000,039	26,875,577	- 612,396	- 33,251,750
Accounts without current transactions						- 77,939,421
Total	1,236,193,044	49,141,060	20,807,753	1,207,859,737	- 28,333,307	- 246,132,630

Federal-provincial employment loans program

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment. The loan authority provides for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 30, 1972.

The loans bear interest at rates varying from 6.34% to 7.41% per annum and mature at various dates between December 4, 1982 and November 30, 1994. Individual loans have repayment periods ranging from 10 to 20 years and are repayable as follows:

- (a) in annual instalments; or,
- (b) at maturity.

Municipal Development and Loan Board

Under the Municipal Development and Loan Act, loans have been made to provinces and municipalities to augment or accelerate municipal capital works programs.

The loans bear interest at rates varying from 5.25% to 5.625% per annum, are repayable over periods ranging from 15 to 50 years in annual or semi-annual instalments and mature at various dates between April 1, 1982 and March 31, 2016.

Special development loans program

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment.

The loans bear interest at rates varying from 5.57% to 7.54% per annum and mature at various dates between April 1, 1982 and March 30, 1993. Individual loans have repayment periods ranging from 10 to 20 years and are repayable as follows:

- (a) in annual or semi-annual instalments; or,
- (b) at maturity.

Winter capital projects fund

Loans have been made to provinces, provincial agencies and municipalities for the purpose of assisting in the creation of employment. There is provision for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program plus 50% for the periods December-May 1973, 1974 and 1975. Vote L13a, Appropriation Act No 1, 1974, authorized in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that authority which may include the amount of interest accrued thereon to the date of consolidation.

There was no loan forgiveness during 1981-82.

The loans bear interest at rates varying from 7.11% to 9.84% per annum and mature at various dates between September 30, 1984 and February 25, 1999. Individual loans have repayment periods ranging from 5 to 20 years and are repayable as follows:

- (a) in annual instalments; or,
- (b) at maturity.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy on water projects and such agreements included a forgiveness provision which is found in some agreements to reflect recognition of a shortfall in the use of available capacity in the early years of such projects.

During the year, repayments included forgiveness of principal to Nova Scotia, \$4,079.

The terms and conditions of loans, with their year-end balances, are categorized into two main groups:

- (a) 28 year loans, bearing interest at the rate of 7.5% per annum, due on various anniversary amortization dates, and maturing July 31, 1999, \$51,323; and,
- (b) 30 year loans, bearing interest at rates varying from 7.161% to 8.5% per annum, due on various anniversary amortization dates, and maturing at various dates between November 21, 1998 and April 1, 2006, \$6,511,915.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces to assist in the generation of electrical energy by steam driven generators in the provinces, and the control and transmission of electric energy.

The loans bear interest at rates varying from 4.5% to 8.5% per annum, are repayable over periods ranging from 29 to 40 years in annual equal instalments due March 31 of each year and mature at various dates between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans and advances have been made to finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The loans bear interest at rates varying from 5.768% to 10.164% per annum, are repayable over periods ranging from 5 to 30 years in annual equal instalments due March 31 of each year and mature at various dates between March 31, 1984 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island and the Government of Canada.

During the year, additional loans were authorized by Vote L5, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at rates varying from 9% to 15.625% per annum for an average yield of 9.406%, are repayable over periods ranging from 29 to 31 years in annual instalments and mature at various dates between December 31, 2008 and October 31, 2009.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act.

The loans bear interest at the rate of 7% per annum and are repayable over a 15 year period. During the first 5 years, interest only is payable and during the subsequent 10 years, annual equal instalments are required of principal and accrued interest due on March 30 of each year, maturing February 28, 1988.

Loading ramp, Yarmouth, NS

Loans have been made to the Province of Nova Scotia for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

The loans bear interest at the rate of 8% per annum, are repayable over a 15 year period in semi-annual instalments due September 14 and March 14 of each year and mature on September 14, 1985.

Comprehensive development plan agreement

Loans have been made to Prince Edward Island to assist in financing the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a 30 year period, bearing interest at rates varying from 6.688% to 9.375% per annum, due in equal instalments at various anniversary dates, and maturing at various dates between March 25, 2000 and March 27, 2005, \$4,891,000; and,
- (b) repayable over a 30 year period, bearing interest at rates varying from 6.688% to 9.375% per annum, due in annual equal instalments on March 31 of each year and maturing at various dates between March 31, 2001 and March 31, 2005, \$7,080,273.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The loans bear interest at rates of 5.25%, 5.375% and 5.625% per annum, are repayable over a 20 year period in semi-annual equal instalments and mature at various dates between January 1, 1985 and April 1, 1986.

Agricultural service centres

Loans and advances have been made to assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, additional loans and advances were authorized by Vote L15, Appropriation Acts No 1 and No 2, 1981-82.

Advances

The amount shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated and added to the amount of advances being transferred to loans for repayment. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account whenever projects are completed.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over a period of 20 years, bearing interest at rates varying from 6.747% to 13.476% per annum, due in annual equal instalments on March 30 of each year and maturing at various dates between March 30, 1992 and March 30, 2002, \$14,001,189; and,
- (b) repayable over a period of 20 years, bearing interest at rates varying from 9.593% to 13.466% per annum, due in annual equal instalments on March 31 of each year and maturing at various dates between March 31, 1999 and March 31, 2001, \$310,233.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Federal Provincial Fiscal Arrangements Act and the Federal Provincial Fiscal Arrangements and Established Programs Financing Act. These overpayments are non-interest bearing and are recovered in the subsequent year.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates varying from 5% to 5.875% per annum, are repayable in semi-annual instalments due June 30 and December 31, and mature annually on December 31 up to 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories for the following purposes:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
Second mortgage	184,090	7,719		176,371
Low cost housing	446,573	43,809		402,764
Development of new sub-divisions at Hay River	93,004	11,229		81,775
Establishment of the Capital at Yellow- knife	129,322	10,142		119,180
Outside party	17,389,382	1,249,729	2,352,221	18,491,874
	18,242,371	1,322,628	2,352,221	19,271,964

During the year, additional loans were authorized by Vote L50, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 5.125% to 17.125% per annum. The loans are repayable over periods ranging from 3 to 25 years in equal annual instalments starting one year from the date they were made and mature at various dates between April 1, 1982 and March 31, 2003.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory for the following purposes:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
Second mortgage	153,459	8,766		144,693
Low cost housing	575,586	38,803		536,783
Capital expenditures	1,238,596	78,741		1,159,855
Outside party—Capital projects	24,498,372	5,278,841	5,000,000	24,219,531
City of Whitehorse— Capital projects	299,663	45,347		254,316
	26,765,676	5,450,498	5,000,000	26,315,178

During the year, additional loans were authorized by Vote L45, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates presently vary from 3.875% to 17.75% per annum. The loans are repayable over periods ranging from 2 to 35 years in equal annual instalments starting one year from the date they were made and mature at various dates between April 1, 1982 and March 31, 2007.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount outstanding at any time is not to exceed \$5,000,000.

The loans bear interest at rates established by the Minister of Finance and vary from 9% to 12% per annum, are repayable in annual instalments over a 10 year period and mature at various dates between April 1, 1982 and March 31, 1988. Such repayment period may be extended with the approval of the Minister.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, and special loan assistance to developing countries.

Table 7.7 presents a summary of the balances and transactions for the various types of loans and advances that were made to national governments including developing countries.

TABLE 7.7

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
China—Finance.....	49,426,118			49,426,118		
Greece—Finance	6,525,000	310,874		6,214,126	- 310,874	
Jamaica— Finance— Special program—Economic assistance	25,000,000			25,000,000		
United Kingdom— Finance— The United Kingdom Financial Agreement Act, 1946	616,630,866	25,377,638		591,253,228	- 25,377,638	- 24,880,037
Deferred principal	94,990,863			94,990,863		
	711,621,729	25,377,638		686,244,091	- 25,377,638	- 24,880,037
Developing countries— External Affairs—Canadian International Development Agency— Special loan assistance	2,149,431,850	13,577,235	295,701,276	2,431,555,891	282,124,041	253,811,519
National Defence— North Atlantic Treaty Organization— Damage claims recoverable	11,253	18,527	13,626	6,352	- 4,901	- 5,983
Total	2,942,015,950	39,284,274	295,714,902	3,198,446,578	256,430,628	228,925,499

China

An interest-free loan to China was authorized under the Export Credits Insurance Act.

Greece

An interest-free loan to Greece was authorized by PC 1932-2630. Partial settlement was received in 1981-82. Parliamentary authority to write-off the balance during 1982-83 is being sought.

Jamaica—Economic assistance

Loans have been made to the Government of Jamaica to provide for economic assistance. The maturity date under the agreement has been further extended to August 9, 1989. Interest at 11% per annum is payable annually from August 9, 1982 to August 9, 1984. For the period from August 9, 1984 to August 9, 1989, the interest rate will be equal to the Crown corporations' borrowing rate for a 5 year term effective August 9, 1984.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the

Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date with interest at the rate of 2% per annum. The loan matures December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferral of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals shall commence December 31, 2001 and continue annually to December 31, 2006.

Developing countries—Special loan assistance

Special loan assistance is given to developing countries. During the year, additional loans were authorized by Votes

L40, L40c and L40e, Appropriation Acts No 1, No 2, No 3 and No 4, 1981-82.

The terms and conditions of loans to developing countries, with their year-end balances, are categorized into seven main groups:

- (a) 20 year maturity, 5 year grace period at 5% interest per annum, maturing September 2000 and March 2001, \$35,283,217;
- (b) 25 year maturity, 5 year grace period at 6% interest per annum, maturing March 2001, \$1,498,789;
- (c) 30 year maturity, 7 year grace period at 3% interest per annum, maturing at various dates between March 1997 and September 2011, \$178,417,879;

- (d) 30 year maturity, 7 year grace period interest-free, maturing March 2010, \$8,215,120;
- (e) 35 year maturity, 5 year grace period interest-free, maturing at various dates between April 2001 and November 2005, \$3,648,514;
- (f) 40 year maturity, 10 year grace period interest-free, maturing March 2008, \$828,320; and,
- (g) 50 year maturity, 10 year grace period interest-free, maturing at various dates between March 2013 and March 2032, \$2,203,664,052.

Maturity means the interval to final repayment while grace period refers to interval to first repayment of principal.

Loans were made to various governments as follows:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
(a) 20 year maturity, 5 year grace period at 5% interest per annum, maturing September 2000 and March 2001:				
Jamaica			4,500,000	4,500,000
Turkey	18,958,697		11,824,520	30,783,217
	18,958,697		16,324,520	35,283,217
(b) 25 year maturity, 5 year grace period at 6% interest per annum, maturing March 2001:				
Nigeria.....	1,673,789	175,000		1,498,789
(c) 30 year maturity, 7 year grace period at 3% interest per annum, maturing at various dates between March 1997 and September 2011:				
Barbados	16,987,706	273,912	1,015,676	17,729,470
Brazil	12,141,301	452,381	1,146,242	12,835,162
Chile	3,108,782	182,873		2,925,909
Colombia	14,196,477		1,422,750	15,619,227
Cuba	9,992,664			9,992,664
Dominican Republic.....			2,173,513	2,173,513
Egypt	49,351,353		648,647	50,000,000
Jamaica	29,910,139	1,105,987	5,162,748	33,966,900
Korea	695,125	43,446		651,679
Malaysia	13,814,682	507,899	874,762	14,181,545
Nigeria	1,260,775	53,258		1,207,517
Peru	536,622			536,622
Trinidad	6,567,661	548,758	728,768	6,747,671
Turkey	9,850,000			9,850,000
	168,413,287	3,168,514	13,173,106	178,417,879
(d) 30 year maturity, 7 year grace period interest-free, maturing March 2010:				
El Salvador	1,960,057		6,255,063	8,215,120
(e) 35 year maturity, 5 year grace period interest-free, maturing at various dates between April 2001 and November 2005:				
El Salvador	3,820,444	171,930		3,648,514
(f) 40 year maturity, 10 year grace period interest-free, maturing March 2008:				
Thailand	861,654	33,334		828,320
(g) 50 year maturity, 10 year grace period interest-free, maturing at various dates between March 2013 and March 2032:				
Algeria	22,030,000	8,806	1,073,179	23,094,373
Antigua	5,382,365		536,508	5,918,873
Argentina	681,331	18,661		662,670
Barbados	2,341,392	3,125	10,636	2,348,903
Belize	12,095,573		90,299	12,185,872
Bolivia	1,717,000	21,197		1,695,803
Brazil	805,172	20,907		784,265
Burma	8,007,939		156,830	8,164,769
Cameroon	72,468,348		17,097,770	89,566,118
Chile	3,658,541	49,024		3,609,517
Colombia	22,106,551	439,638		21,666,913
Congo-Brazzaville	17,615,531		1,346,500	18,962,031
Dominica	1,760,401		109,600	1,870,001

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
Dominican Republic.....	8,163,951		376,382	8,540,333
East African Community ⁽¹⁾	47,402,298			47,402,298
Ecuador.....	12,208,720	86,141		12,122,579
Egypt.....			23,428,300	23,428,300
El Salvador.....	1,200,000			1,200,000
Ghana.....	71,455,676	282,337	5,685,990	76,859,329
Grenada.....	850,000			850,000
Guatemala.....	1,037,305		546,814	1,584,119
Guyana.....	28,972,358	119,699	2,234,317	31,086,976
Honduras.....	13,697,325		566,923	14,264,248
India.....	526,542,832	6,585,684	34,663,063	554,620,211
Indonesia.....	123,213,549	50,000	23,019,247	146,182,796
Ivory Coast.....	43,271,378	215,614	2,954,516	46,010,280
Jamaica.....	12,108,160	195,248	8,856,967	20,769,879
Kenya.....	28,593,194	10,246	33,896,249	62,479,197
Madagascar.....	16,367,861		4,053,389	20,421,250
Malaysia.....	371,509	9,907		361,602
Malta.....	1,000,000			1,000,000
Mauritania.....	3,914,866		72,777	3,987,643
Mexico.....	101,159	2,776		98,383
Montserrat.....	678,584		5,231	683,815
Morocco.....	9,188,677	132,948	3,359,850	12,415,579
Nicaragua.....	1,887,610			1,887,610
Nigeria.....	46,181,535	95,706		46,085,829
Pakistan.....	448,147,218	6	41,473,747	489,620,959
Paraguay.....	719,870	19,997		699,873
Peru.....	5,119,700	3,730		5,115,970
Philippines.....	3,886,371			3,886,371
St Lucia.....	556,062			556,062
St Vincent.....	1,145,000			1,145,000
Senegal.....	13,077,780		1,182,913	14,260,693
Sri Lanka.....	102,532,018	423,415	24,567,221	126,675,824
Swaziland.....	1,376,227		17,267	1,393,494
Thailand.....	19,569,737		4,814,544	24,384,281
Togo.....	17,081,157	316,216		16,764,941
Trinidad.....	3,889,953	57,117		3,832,836
Tunisia.....	103,261,835	760,312	9,397,048	111,898,571
Various Francophone ⁽²⁾	1,684,192			1,684,192
Zaire.....	17,464,925		3,238,287	20,703,212
Zambia.....	45,153,186	100,000	4,770,384	49,823,570
Zimbabwe.....			6,345,839	6,345,839
	1,953,743,922	10,028,457	259,948,587	2,203,664,052
	2,149,431,850	13,577,235	295,701,276	2,431,555,891

(1) Joint project involving Kenya, Tanzania and Uganda.

(2) Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of \$1,437 million, and loans to other international financial institutions in the amount of \$738 million. These amounts are reported later in this section under the heading "International Organizations".

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

The advances bear no interest and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

The capital subscriptions are made in part by the issuance of non-negotiable, non-interest bearing notes payable on demand. The amounts advanced or loaned vary according to the needs of the organizations concerned and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from the subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Table 7.8 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations.

TABLE 7.8
INTERNATIONAL ORGANIZATIONS

	Net increase or decrease (-)					
	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	1982	1981
	\$	\$	\$	\$	\$	\$
Canada's subscriptions to the capital of—						
Asian Development Bank	119,968,520		9,410,742	129,379,262	9,410,742	8,159,252
Less: notes payable	16,435,013	5,448,934		21,883,947	5,448,934	5,557,321
	103,533,507	5,448,934	9,410,742	107,495,315	3,961,808	2,601,931
Caribbean Development Bank	8,815,688		1,183,805	9,999,493	1,183,805	756,346
Less: notes payable	831,154	422,758		1,253,912	422,758	419,864
	7,984,534	422,758	1,183,805	8,745,581	761,047	336,482
Inter-American Development Bank	94,312,481		10,535,218	104,847,699	10,535,218	6,015,772
Less: notes payable	30,767,067	7,008,887	5,210,225	32,565,729	1,798,662	- 2,461,214
	63,545,414	7,008,887	15,745,443	72,281,970	8,736,556	8,476,986
International Bank for Reconstruction and Development	125,233,772		489,923	125,723,695	489,923	- 372,488
International Development Association	1,272,487,061		164,600,000	1,437,087,061 ⁽¹⁾	164,600,000	177,109,000
Less: notes payable	592,806,190	164,600,000	126,606,000	630,800,190	37,994,000	82,977,000
	679,680,871	164,600,000	291,206,000	806,286,871	126,606,000	94,132,000
International Finance Corporation	20,703,312		5,006,887	25,710,199	5,006,887	3,944,550
	1,000,681,410	177,480,579	323,042,800	1,146,243,631	145,562,221	109,119,461
International financial institutions	604,126,434	25,501	134,178,964	738,279,897 ⁽¹⁾	134,153,463	93,583,928
Less: notes payable	172,677,325	121,200,000	763,569	293,113,756	120,436,431	92,604,640
	431,449,109	121,225,501	134,942,533	445,166,141	13,717,032	979,288
Common Fund for Commodities	4,500,000					
International Tin Council	2,812,500		2,812,500	4,500,000	- 2,812,500	
Less: notes payable	1,687,500		2,812,500	4,500,000	2,812,500	
			4,775,194	4,775,194	4,775,194	
International Natural Rubber Agreement						
International organizations and associations						
Berne Union of the World Intellectual Property Organization	12,523		5,982	18,505	5,982	12,523
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	275,648			275,648		
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	72,455			72,455		1,666
International Civil Aviation Organization	49,473			49,473		- 180
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	15,110		7,218	22,328	7,218	15,110
United Nations bonds	2,121,119	335,191	67,091	1,853,019	- 268,100	- 357,025
United Nations Educational, Scientific and Cultural Organization	511,158		169,361	680,519	169,361	
United Nations organizations	1,384,865			1,384,865		113,280
World Health Organization	162,635			162,635		
	4,696,086	335,191	249,652	4,610,547	- 85,539	- 214,626
Total	1,438,514,105	299,041,271	465,822,679	1,605,295,513	166,781,408	109,884,123

⁽¹⁾ The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", special loan assistance amounting to \$2,431 million has also been provided to developing countries.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank as authorized by various appropriation acts.

As at year-end, total authorities granted were for the purchase of 8,740 paid-in shares and 36,403 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1981, the foreign currency balance of \$101,290,543 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1982, Canada's instalment payments amounted to \$105,434,978 US for 8,740 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn). The 36,403 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$439,147,591 US valued at \$538,878,008 Cdn at the year-end closing rate of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank as authorized by various appropriation acts. During the year, additional subscriptions of 351 paid-in shares and 878 callable shares were authorized by Vote L50, Appropriation Acts No 1 and No 2, 1981-82.

As at year-end, total authorities granted were for the purchase of 1,585 paid-in shares and 5,355 callable shares. Canada may issue, as payment for the shares so purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1981, the foreign currency balance of \$7,443,168 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

During the year, transactions included additional subscriptions in cash and in non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1982, Canada's instalment payments amounted to \$8,148,882 US for 1,351 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn). The 5,355 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$32,300,021 US valued at \$39,635,356 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank as authorized by various appropriation acts.

As at year-end, total authorities granted were for the purchase of 7,554 paid-in shares and 63,692 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Bank.

As at March 31, 1981, the foreign currency balance of \$79,628,910 US was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn).

During the year, transactions included additional subscriptions in the form of non-interest bearing notes payable on demand and an adjustment due to revaluation.

As at March 31, 1982, Canada's instalment payments amounted to \$85,443,484 US for 7,072 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn). The 63,692 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for the callable shares has a current value of \$768,348,442 US valued at \$942,840,373 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development as authorized by various appropriation acts. Canada has subscribed for 11,122 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required to meet obligations of the Bank for funds borrowed or loans guaranteed by it and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1982, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

International Development Association

This account records Canada's subscriptions to the International Development Association as authorized by various appropriation acts and Section 4 of the International Development Association Act. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes at rates highly favourable to the borrower (no interest with a 50 year maturity and 10 years grace).

Subscriptions have been made in the form of non-interest bearing, non-negotiable demand notes. The non-interest bearing notes payable on demand are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At the year-end, total authorities granted were for the purchase of 20,952 paid-in shares.

As at March 31, 1981, Canada's total instalment payments amounted to \$17,480,000 US for 17,480 paid-in shares. This foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.1844 Cdn). During the year, transactions included an instalment in the amount of \$3,472,000 US for a total of 3,472 paid-in shares.

As at March 31, 1982, Canada had purchased a total of 20,952 paid-in shares. Canada is no longer liable to purchase paid-in shares.

The paid-in subscriptions of \$20,952,000 US have been translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions as authorized by the International Development (Financial Institutions) Assistance Act and by various appropriation acts.

The balances of loans to various international financial institutions are as follows:

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982
	\$	\$	\$	\$
African Development Bank	4,718,896			4,718,896
African Development Fund	143,829,933		33,202,497	177,032,430
Less: notes payable	55,000,000	30,000,000		85,000,000
	88,829,933	30,000,000	33,202,497	92,032,430
Andean Development Corporation	5,000,000			5,000,000
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	168,665,720		56,721,670	225,387,390
Less: notes payable	80,000,000	56,721,670		136,721,670
	88,665,720	56,721,670	56,721,670	88,665,720
Caribbean Development Bank— Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank— Commonwealth Caribbean Regional	4,737,600		170,800	4,908,400
Caribbean Development Bank—Special	31,904,845		3,505,780	35,410,625
Less: notes payable	3,500,000	2,969,895		6,469,895
	28,404,845	2,969,895	3,505,780	28,940,730
Central American Bank for Economic Integration	2,460,780	25,501		2,435,279
Inter-American Development Bank—Fund for Special Operations	170,501,464		25,255,823	195,757,287
Less: notes payable	34,177,325	17,508,435	763,569	50,922,191
	136,324,139	17,508,435	26,019,392	144,835,096
International Bank for Reconstruction and Development	23,688,000		854,000	24,542,000
International Fund for Agricultural Development			14,000,000	14,000,000
Less: notes payable		14,000,000		14,000,000
		14,000,000	14,000,000	
International Monetary Fund	12,992,196		468,394	13,460,590
	431,449,109	121,225,501	134,942,533	445,166,141

Common Fund for Commodities

This account was established to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities.

Payments, guarantees and promissory notes shall not exceed \$10,380,000 US.

International Tin Council

This account records Canada's subscriptions to the International Tin Council as authorized by a previous appropriation act. The subscriptions, made in the form of non-interest bearing, non-negotiable demand notes, are for the investment in the buffer stock established under the Fifth International Tin Agreement.

Subscriptions have been made in the form of non-interest bearing demand notes, which are deducted from the subscriptions to show the net position of the Government vis-à-vis the Council.

During the year, Vote L42e, Appropriation Act No 4, 1981-82 provided for Canada's participation in the International Tin Council for 1982-83.

International Natural Rubber Agreement

This account was established to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979.

Payments and guarantees shall not exceed \$12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayments schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by various appropriation acts.

During the year, additional advances to the working capital funds of the Berne Union of the World Intellectual Property Organization, the Paris Union of the World Intellectual Property Organization and the United Nations Educational, Scientific and Cultural Organization were authorized by Votes L15, L20 and L16c, Appropriation Acts No 1, No 2 and No 3, 1981-82.

During the year, Canada made a payment of 9,363 Swiss Francs valued at \$5,982 Cdn to the Berne Union of the World Intellectual Property Organization, a payment of 11,297 Swiss Francs valued at \$7,218 Cdn to the Paris Union of the World Intellectual Property Organization, and a payment of \$142,320 US valued at \$169,361 Cdn to the United Nations Educational, Scientific and Cultural Organization.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum and are repayable over a 25 year period by annual instalments in amounts ranging from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of \$1,790,880 US as at April 1, 1981, was reduced by a payment of \$280,800 US valued at \$335,191 Cdn. Payments and other charges amounting to \$67,092 represent a valuation adjustment of Canada's foreign investment of \$1,510,080 US translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.2271 Cdn).

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed a mortgage on the property and reimburse the Fund the full cost of that property. The total amount outstanding at any time is not to exceed \$605,000,000.

A provision equal to $\frac{1}{10}$ of the benefits to veterans is established each year. This annual provision is charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account and credited to the veteran's loan account.

Table 7.9 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 7.9

VETERANS' LAND ACT FUND

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
Veterans' Land Act Fund—						
Advances.....	324,729,618	48,678,572	16,619,398	292,670,444	- 32,059,174	- 40,050,303
Less: allowance for conditional benefits	12,263,133		2,403,654	9,859,479	- 2,403,654	- 3,265,150
Total	312,466,485	48,678,572	19,023,052	282,810,965	- 29,655,520	- 36,785,153

GOVERNMENT CONTROLLED CORPORATIONS

This group records loans, investments and advances to Government controlled corporations. The terms and conditions of the loans are governed by the Governor in Council or an appropriation act. For the purposes of this group, a Govern-

ment controlled corporation is a business corporation, other than a Crown corporation, in which the Government of Canada has a controlling interest.

Table 7.10 presents a summary of the balances and transactions for the various types of loans, investments and advances that were made to Government controlled corporations.

TABLE 7.10

GOVERNMENT CONTROLLED CORPORATIONS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Canadair Limited—Industry, Trade and Commerce—						
Capital stock	46,618,550			46,618,550		
Loans	14,928,447	147,122		14,781,325	- 147,122	- 71,953
	61,546,997	147,122		61,399,875	- 147,122	- 71,953
Canada Development Corporation—Finance	322,000,000			322,000,000		
Consolidated Computer Incorporated—Industry, Trade and Commerce	12,395,999	1		12,395,998	- 1	
The de Havilland Aircraft of Canada Limited—Industry, Trade and Commerce—						
Capital stock	40,792,888			40,792,888		293,985
Loans	3,756,888		110,312	3,867,200	110,312	1,366,088
	44,549,776		110,312	44,660,088	110,312	1,660,073
Total	440,492,772	147,123	110,312	440,455,961	- 36,811	1,588,120

Canadair Limited

The Corporation was established by letters patent, granted under the Canada Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased shares of the capital stock and notes of the Corporation.

The Government purchased 251,700, 4¼% non cumulative, \$100 par value preferred shares for \$25,170,000 and 3,102,206 common, no par value shares for \$21,448,550. This represents 100% of the shares.

Loans

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of such aircraft.

The loans are interest-free and are repayable only if and when the aircraft concerned are sold. Because of this condition, no periods for repayment have been set up.

Canada Development Corporation

The Corporation was established under the Canada Development Corporation Act to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 87.5% of the common shares outstanding and 48.5% of the voting rights.

Consolidated Computer Incorporated

During the year, the Government disposed of all of its interest in Consolidated Computer Incorporated. The sum of \$100,000 was received from Nabu Manufacturing Corporation in consideration of the transfer to them of debentures obtained by the Government as a result of paying off certain loans incurred by Consolidated Computer Incorporated. Now that the above transaction is completed, authority will be requested to delete the Government's investment in the Company from the accounts of Canada.

The de Havilland Aircraft of Canada Limited

The Corporation was established by letters patent, granted under the Ontario Corporations Act, to manufacture and sell aircraft.

Capital stock

The Government has purchased 31,999 non-assessable, class "A", no par value shares and 10,000 class "B", no par value common shares for \$40,792,888. This represents 100% of the shares, less one share held by the union.

Loans

Loans have been made to the Corporation in respect of the costs of rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft. During the year, additional loans were authorized by Vote L41c, Appropriation Act No 3, 1981-82.

The loans are interest-free and are repayable only if and when the aircraft concerned are sold. Because of this condition, no periods for repayment have been set up.

PRIVATE SECTOR ENTERPRISES

This group records loans, investments and advances to private sector enterprises. Private sector enterprises are industrial or commercial organizations controlled by private ownership.

Table 7.11 presents a summary of the balances and transactions for the various types of loans, investments and advances to private sector enterprises.

TABLE 7.11

PRIVATE SECTOR ENTERPRISES

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
British Yukon Railway Company—Indian Affairs and Northern Development			5,000,000	5,000,000	5,000,000	
Burgeo Leasing Limited—Public Works	194,823	6,423		188,400	- 6,423	
Canadian Arctic Producers Limited—Indian Affairs and Northern Development—						
Capital stock	241,000	5,000		236,000	- 5,000	- 10,000
Loans	191,905	15,107		176,798	- 15,107	- 12,952
	432,905	20,107		412,798	- 20,107	- 22,952
Canadian defence industry—Industry, Trade and Commerce	42,648,629	8,671,970	11,212,159	45,188,818	2,540,189	15,467,453
Canadian manufacturers of automotive products—Industry, Trade and Commerce	1,897,540	437,055		1,460,485	- 437,055	- 1,014,480
Canadian producers of frozen groundfish—Fisheries and Oceans	1,121,809	193,616		928,193	- 193,616	- 43,191
Coast Ferries Limited—Transport	100,000			100,000		
Coleman Collieries Limited—Energy, Mines and Resources	227,000	227,000			- 227,000	- 250,000
Company stock option—Industry, Trade and Commerce						
Enterprise development program—Industry, Trade and Commerce	8,349,167	399,000		7,950,167	- 399,000	- 734,333
Eurocan Pulp and Paper Co Ltd—Public Works	2,250,000	225,000		2,025,000	- 225,000	- 225,000
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	829,000	60,628		768,372	- 60,628	- 583,953
Groundfish processors—Fisheries and Oceans	554,101	123,677		430,424	- 123,677	- 317,882
Haddock fishermen—Fisheries and Oceans	1,450,672	6,209		1,444,463	- 6,209	- 43,215
Kennedy Round agreement—Industry, Trade and Commerce	1,190,000	80,190		1,109,810	- 80,190	- 25,000
La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel—Regional Economic Expansion	400			400		
Lower Churchill Development Corporation—Energy, Mines and Resources	9,850,000		4,900,000	14,750,000	4,900,000	1,990,000
Mainland Investments Limited—Regional Economic Expansion	5,001,000	5,001,000			- 5,001,000	
Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion—						
Capital stock	200			200		
Loans	23,000,000		1,500,000	24,500,000	1,500,000	3,000,000
	23,000,200		1,500,000	24,500,200	1,500,000	3,000,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689			14,207,689		
Panarctic Oils Limited—Indian Affairs and Northern Development	20,971,510	20,971,510			- 20,971,510	20,971,510
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	153,750	63,000		90,750	- 63,000	- 82,250
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000			1,000,000		
Saint John Harbour Bridge Authority—Finance	9,260,006	32,977	284,274	9,511,303	251,297	244,441
Société Inter-Port de Québec—Regional Economic Expansion	400			400		
Sydney Steel Corporation—Public Works	5,218,162			5,218,162		
Telesat Canada—Communications	30,000,000			30,000,000		
Town of Oromocto Development Corporation—Finance	580,670	53,615		527,055	- 53,615	- 50,880
Total	180,489,433	36,572,977	22,896,433	166,812,889	- 13,676,544	38,280,268

British Yukon Railway Company

During the year, a loan was authorized by Vote L51c, Appropriation Act No 3, 1981-82 to the British Yukon Railway Company for the Whitepass and Yukon Railway for maintaining and improving the rail service of the Yukon Territory.

The loan is interest-free and repayable over a 20 year period in annual equal instalments due December 31 of each year, starting December 31, 1984, and ending December 31, 2003. Any payment by the British Yukon Railway Company not made on the day it is payable, will bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment or amount is payable.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited for the construction of an extension to the wharf at Burgeo, Newfoundland. The total amount that may be charged to the account is \$240,000.

The loans bear interest at rates varying from 6.938% to 8.063% per annum, are repayable over a 25 year period in equal annual instalments due September 1 of each year and mature on September 1, 1996.

Canadian Arctic Producers Limited

Capital stock

The Government has purchased common shares of Canadian Arctic Producers Limited for an amount not exceeding \$1,000, and 400,000, 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Limited for \$400,000.

As at March 31, 1982, 165,000 of the preferred shares had been redeemed at \$1 per share. Of the 400,000 preferred shares originally purchased, the balance as of March 31, 1982 is \$235,000 plus \$1,000 of common shares representing 20.24% of the total shareholders' equity.

Loans

In 1971-72, a loan of \$250,000 was issued to Canadian Arctic Producers Limited. The loan bears interest at the rate of 7% per annum and is repayable in monthly instalments up to June 30, 1990.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry.

During the year, additional advances were authorized by Vote L30, Appropriation Acts No 1 and No 2, 1981-82.

The advances bear no interest, are repayable over periods ranging from 1 to 10 years and mature at various dates from April 1, 1982 and June 1, 1986.

Canadian manufacturers of automotive products

Loans have been made to assist manufacturers of automotive products in Canada, including material suppliers and

tooling manufacturers, affected by Canada-United States Agreement on Automotive Products, to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

The loans bear interest at rates varying from 7.25% to 13.875% per annum, are repayable over periods ranging from 10 to 14 years and mature at various dates between August 16, 1982 and October 15, 1984.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories. The total amount of loans authorized is \$5,500,000.

The loans bear interest at the rate of 13% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1982.

Coast Ferries Limited

Loans have been made to the Corporation for purposes of working capital.

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loans were due April 1, 1978.

Coleman Collieries Limited

A loan has been made under the terms of the Coal Production Assistance Act to mechanize the coal mine.

This loan was repaid in full in 1981-82.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act:

- (i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,
- (ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Vote L40, Appropriation Acts No 1 and No 2, 1981-82.

Enterprise development program

This account records loans to:

- (a) a person engaged in a manufacturing or processing activity in Canada where in the opinion of the Enterprise Development Board such loan is required for the purpose of:
 - (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,
 - (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;
- (b) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding \$200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;
- (c) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;
- (d) a person in Canada engaged or about to engage in tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;
- (e) a person engaged or about to engage in a manufacturing, processing or other commercial activity for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade; and,
- (f) a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

During the year, additional loans were authorized by Vote L35, Appropriation Acts No 1 and No 2, 1981-82.

The loans are repayable over periods ranging from 7 to 20 years, bear interest at rates varying from 8.375% to 12.875% per annum and mature at various dates between November 15, 1985 and December 1, 1998.

No further loans under the Footwear and Tanning component will be made.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd for the construction of a marine terminal at Kitimat, British Columbia. The total amount of loans authorized is \$4,500,000.

The loans bear interest at rates varying from 7.062% to 7.812% per annum, are repayable over a 20 year period in annual equal instalments due March 31 of each year and mature on March 31, 1991.

Footwear and tanning industries adjustment program

Loans have been made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition.

The loans bear interest at rates varying from 8.7% to 10% per annum, are repayable over periods ranging from 5 to 9 years and mature at various dates between April 1, 1983 and December 1, 1989.

This loan program has been superceded by the enterprise development program and no further loans will be made.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers at the 1966-68 level. The total amount of loans authorized is \$6,000,000. The loans bear interest at the rate of 8.75% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1984.

Loans have also been made to ice affected fish plants in Newfoundland, Labrador and North Shore, Quebec to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec who were affected by severe ice conditions in May and June 1974, in the amount of \$3,000,000. The loans bear interest at rates varying from 8% to 10% per annum and are repayable over a 7 year period in annual equal instalments maturing December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975 pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total amount of loans authorized is \$1,650,000.

The loans bear interest at the rate of 8% per annum and are repayable over a 4 year period in annual equal instalments. The loans matured in 1979, but are not yet repaid.

Kennedy Round agreement

Loans have been made under the Adjustment Assistance Program related to the Kennedy Round agreement to assist

manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (c) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and, (d) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder, a manufacturer or other person in Canada:

- (a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and,
- (b) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

The outstanding loans bear interest only if the Company generates a profit, are repayable over a 17 year period and mature on March 1, 1990.

This loan program has been superceded by the Enterprise Development Program and consequently no further loans will be made.

La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel

The Government has purchased 400 fully paid capital shares of La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel at \$1 par value per share under the authority of the Minister of the Department of Regional Economic Expansion. This represents 40% of authorized shares. The balance of outstanding shares is owned by the Government of Quebec.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

During the year, additional shares of the Corporation were authorized to be purchased by Vote L51c, Appropriation Act No 3, 1981-82.

The Government purchased 1,475 class "A" shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Mainland Investments Limited

The Government has purchased 5,000 shares of the capital stock of Mainland Investments Limited (formerly Metropolitan Area Growth Investments Limited) at \$1,000 par value

per share in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act. This represents 25% of authorized shares.

The Government has also purchased one fully paid and non-assessable common share of Mainland Investments Limited at \$1,000 par value per share in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act. This represents .005% of authorized shares. The balance of outstanding shares is owned by the Government of Nova Scotia.

During the year, Mainland Investments Limited was liquidated pursuant to the Companies' Winding Up Act, Chapter 47 of the Revised Statutes of Nova Scotia, 1967. The assets were disposed of and \$5,945,994 was distributed to and received by the Government. The account was credited with \$5,001,000; the residual of \$944,994 was credited to non-tax revenue—Return on investments.

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary shares of Newfoundland and Labrador Development Corporation Limited at \$1 par value per share in accordance with an agreement entered into between Canada and Newfoundland pursuant to Sections 5 and 8(3)(c) of the Department of Regional Economic Expansion Act. This represents 40% of authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

During the year, additional loans were authorized by Vote L20, Appropriation Acts No 1 and No 2, 1981-82.

The loans bear interest at rates varying from 8.375% to 18.375% per annum with interest only payable annually on March 31 of each year, to the expiry date of the 10 year promissory notes and maturing at various dates between April 13, 1987 and March 31, 1992.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total amount of loans authorized is \$28,200,520.

The loans bear interest at the rate of 1.803% per quarter, are repayable over a 15 year period in equal quarterly instalments due the first day of each calendar year quarter and mature on March 1, 1990.

Panarctic Oils Limited

Pursuant to Vote 25b, Appropriation Act No 1, 1976, the Minister guaranteed loans from commercial sources to Panarctic

tic Oils Limited, for its exploration program, up to an aggregate principal amount of \$12 million plus interest thereon.

In 1980-81, Her Majesty paid the defaulted loans of the Corporation and received common shares of the Corporation for the amount of the Corporation's indebtedness as of November 30, 1980. Therefore, 4,338,963 common shares, valued at \$4.8333 per share, totalling \$20,971,510, were acquired. This represents 8.22% of the total shareholders' equity.

During the year, PC 1981-1352 dated May 26, 1981, authorized the transfer of the relevant shares to Petro-Canada in exchange for common and preferred shares of that Corporation.

Pharmaceutical industry development assistance program

Loans have been made in respect of the pharmaceutical industry development assistance program to companies in Canada for the purpose of improving their ability to manufacture and market lower-priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

The loans bear interest at rates varying from 8% to 8.75% per annum, are repayable over a 10 year period and mature at various dates between October 15, 1982 and April 15, 1984.

No further loans under this program will be made.

Radio Engineering Products Limited

Loans have been made to Radio Engineering Products Limited to provide for working capital in order that the Company could remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some \$3,500,000 and to the Department of Industry, Trade and Commerce for approximately \$400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of, however, the proceeds were insufficient to return any funds to the Government. Procedures for the formal write-off of these loans have been delayed pending the outcome of a lawsuit.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construc-

tion and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates varying from 5% to 12% per annum.

Advances made to enable the Authority to meet payments on Municipal Development and Loan Board loans and/or National Harbours Board loans result in a charge to this account. The total amount of loans authorized is \$10,000,000.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of Société Inter-Port de Québec at \$1 par value per share under the authority of the Minister of the Department of Regional Economic Expansion. This represents 40% of authorized shares. The balance of outstanding shares is owned by the Government of Quebec.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation for the construction of wharf facilities at Sydney, Nova Scotia. The total amount of loans authorized is \$6,000,000.

The loans bear interest at the rate of 9.078% per annum, are repayable over a 20 year period in equal annual instalments due June 12 of each year and mature on June 12, 1998.

Telesat Canada

The Government has purchased 3,000,000 common shares (without nominal or par value) of capital stock of Telesat Canada at a consideration of \$10 per share, for \$30,000,000. This investment represents 49.99% of the shares outstanding.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick. The total amount of loans authorized is \$1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, are repayable over a 30 year period in semi-annual equal instalments and mature at various dates between November 15, 1988 and February 15, 1992.

MISCELLANEOUS

This group records advances to employees, and other types of loans not classified elsewhere.

TABLE 7.12

MISCELLANEOUS LOANS AND ADVANCES

	Net increase or decrease (-)					
	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	1982	1981
	\$	\$	\$	\$	\$	\$
Loans and accountable advances—						
Employment and Immigration—						
Personnel posted abroad	332,091	332,091			- 332,091	32,718
External Affairs—						
Personnel posted abroad	3,045,568	3,405,202	3,883,086	3,523,452	477,884	- 263,591
Posts abroad	5,158,910	264,753,626	265,174,568	5,579,852	420,942	218,317
	8,204,478	268,158,828	269,057,654	9,103,304	898,826	- 45,274
Industry, Trade and Commerce—						
Personnel posted in Canada and abroad	586,748	412,534	508,044	682,258	95,510	- 136,532
National Defence—						
Imprest accounts, standing advances and authorized loans	21,191,259	115,448,455	119,344,482	25,087,286	3,896,027	2,581,788
Post Office account	7,416,455	7,416,455			- 7,416,455	425,804
Supply and Services—						
Miscellaneous departmental accountable advances	4,655,408	4,838,750	4,681,662	4,498,320	- 157,088	1,512,799
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	10,967,064	11,463,896	10,678,021	10,181,189	- 785,875	1,950,761
Accounts without current transactions						- 365,838
Total loans and accountable advances	53,353,503	408,071,009	404,269,863	49,552,357	- 3,801,146	5,956,226
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	24,775,790	469,912		24,305,878	- 469,912	- 455,287
Communications—						
Cultural property						
Employment and Immigration—						
Assisted passage scheme	40,554,137	7,002,236	9,471,495	43,023,396	2,469,259	14,835,282
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	15,203,773	431,511		14,772,262	- 431,511	- 401,905
Finance—						
Ottawa Civil Service Recreational Association	753,052	20,712		732,340	- 20,712	- 27,100
Town of Oromocto	39,764	6,321		33,443	- 6,321	- 23,241
	792,816	27,033		765,783	- 27,033	- 50,341
Indian Affairs and Northern Development—						
Eskimo loan fund	4,138,740	600,672	602,059	4,140,127	1,387	209,729
Inuvialuit Development Corporation	8,850,000		825,000	9,675,000	825,000	1,650,000
Native claimants	29,537,276	232,405	8,399,584	37,704,455	8,167,179	8,399,971
Chippewa Band of Kettlepoint	65,000			65,000		
Indian economic development	41,539,012	3,641,993	5,500,658	43,397,677	1,858,665	- 10,768,015
Indian housing assistance	7,118,148	1,576,851	267,877	5,809,174	- 1,308,974	- 945,101
Indian Associations of Canada	74,731	50,987		23,744	- 50,987	- 41,269
Indians and Inuit of Quebec	3,500,000			3,500,000		- 176,000
Council for Yukon Indians	480,000		620,000	1,100,000	620,000	480,000
	95,302,907	6,102,908	16,215,178	105,415,177	10,112,270	- 1,190,685
Labour—						
Provincial Workmen's Compensation Boards	3,137,000		1,000,000	4,137,000	1,000,000	30,000
Canada Labour Code—Safety services	15,000			15,000		
	3,152,000		1,000,000	4,152,000	1,000,000	30,000
National Defence—						
Canadian Forces housing projects	17,643,135	454,147		17,188,988	- 454,147	- 423,536
Solicitor General—						
Parolees	7,688	11,669	13,207	9,226	1,538	- 4
Supply and Services—						
Defence production loan account	2,474,007	750,000		1,724,007	- 750,000	750,000

TABLE 7.12

MISCELLANEOUS LOANS AND ADVANCES—*Concluded*

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	952,315	73,955		878,360	- 73,955	- 71,714
St Remi Tunnel	204,653	66,130		138,523	- 66,130	- 64,126
Fraser River Harbour Commission	413,516	127,824		285,692	- 127,824	- 118,750
Hamilton Harbour Commissioners	3,351,481	169,142		3,182,339	- 169,142	603,660
Lakehead Harbour Commission	585,593	51,571		534,022	- 51,571	- 47,939
Port Alberni Harbour Commission	1,390,714	92,094		1,298,620	- 92,094	- 85,639
Maritime Employers' Association	4,435,143	4,435,143			- 4,435,143	- 648,215
	11,333,415	5,015,859		6,317,556	- 5,015,859	- 432,723
Veterans Affairs—						
Commonwealth War Graves Commission ..	79,449	13,695		65,754	- 13,695	2,247
Accounts without current transactions						- 16,937
Total other miscellaneous	211,319,117	20,278,970	26,699,880	217,740,027	6,420,910	12,646,111
Total	264,672,620	428,349,979	430,969,743	267,292,384	2,619,764	18,602,337

Personnel posted abroad—Employment and Immigration

Advances have been made to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad.

The total amount outstanding at any time was not to exceed \$750,000.

Interest on advances to employees was charged at an average rate of 10.125% per annum. Repayment was by administrative deduction from salary over the term of the posting. Postings were for two, three or four years.

During the year, the account was closed and all outstanding loan balances were transferred to the "personnel posted abroad" account of External Affairs.

Personnel posted abroad—External Affairs

A working capital advance account was established to finance loans and advances to employees posted abroad including employees of other government departments. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad and their dependants for medical expenses.

During the year, the total amount outstanding at any time was increased to \$6,500,000 by Vote L17e, Appropriation Act No 4, 1981-82.

The closing balance consists of loans to employees, \$2,252,985; advances for medical expenses, \$424,950; and, security and other deposits under Foreign Service Directives, \$845,977.

The loans bear interest at rates varying from 8.875% to 15.125% per annum, are repayable over a 4 year period and mature at various dates between April 1, 1982 to June 30, 1986.

Posts abroad—External Affairs

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad pending distribution to appropriations of this and other departments.

The total amount outstanding at any time is not to exceed \$19,500,000.

Personnel posted in Canada and abroad—Industry, Trade and Commerce

This account records advances made to regional offices and loans made to employees posted abroad.

The total amount outstanding at any time is not to exceed \$1,950,000.

The loans bear interest at rates varying from 8.875% to 15.125% per annum, are repayable over periods ranging from 1 to 4 years and mature at various dates between July 1, 1982 and March 31, 1986.

The closing balance consists of advances of \$582,258 to employees and \$100,000 to field offices in Canada.

Imprest accounts, standing advances and authorized loans—National Defence

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount outstanding at any time is not to exceed \$26,000,000.

Post Office account—Post Office

This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in Section 8 of this volume).

Miscellaneous departmental accountable advances—Supply and Services

The closing balance reflects amounts outstanding in the hands of departments, Government agencies and individuals at the year end to be expended in the following year.

Miscellaneous departmental accountable imprest and standing advances—Treasury Board

This account is operated for the purpose of providing standing travel advances, petty cash and imprest bank account advances to federal Government departments and agencies.

The total amount outstanding at any time is not to exceed \$17,000,000.

Construction of multi-purpose exhibition buildings—Agriculture

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over periods ranging from 27 to 30 years, bearing interest at rates varying from 7.432% to 9.684% per annum and maturing at various dates between May 31, 2002 and May 1, 2008, \$16,971,931;
- (b) repayable over periods ranging from 18 to 26 years, bearing interest at rates varying from 7.266% to 9.543% per annum and maturing at various dates between December 31, 1992 and February 15, 2006, \$5,990,781; and,
- (c) repayable over periods ranging from 10 to 15 years, bearing interest at rates varying from 7.613% to 9.066% per annum and maturing at various dates between November 1, 1982 and August 1, 1994, \$1,343,166.

Cultural property—Communications

Loans can be made to institutions and public authorities in Canada for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act or for the purchase of cultural property situated outside Canada that is related to the national heritage.

During the year, additional loans were authorized by Vote L25, Appropriation Acts No 1 and No 2, 1981-82.

Assisted passage scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the operation of this account to make loans to immigrants and such other classes of persons.

The total amount outstanding at any time is not to exceed \$60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, bearing interest at rates varying from 6% to 15% per annum and maturing at various dates between April 1, 1982 and April 1, 1985, \$3,426,605; and,
- (b) repayable by monthly instalments over periods ranging from 1 to 3 years, with a possible deferment of 2 years, non-interest bearing and maturing at various dates between April 1, 1982 and April 1, 1985, \$39,596,791.

Hydro-Quebec Research Institute—Energy, Mines and Resources

Loans have been made to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute.

The loans bear interest at rates varying from 7.187% to 7.937% per annum for an average yield of 7.357%, are repayable over a 25 year period in equal annual instalments due March 25 and mature March 25, 1999.

Ottawa Civil Service Recreational Association—Finance

Loans have been made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W Clifford Clark Memorial Centre.

The loans bear interest at rates of 3.375%, 4.25% and 5.375% per annum, are repayable over periods of 25 and 45 years in semi-annual equal instalments and mature on March 31, 2006, September 30, 2005 and September 30, 1990, respectively.

Town of Oromocto—Finance

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, is repayable over a period of 20 years in semi-annual equal instalments and matures June 1, 1986.

Eskimo loan fund—Indian Affairs and Northern Development

Loans have been made to individual Eskimos or groups of Eskimos to promote commercial activities and gainful occupations. Loans may also be made to a co-operative association, a credit union, a caisse populaire or other credit society incorporated under the laws of a province where the majority of the members are Eskimos or to a corporation incorporated under the laws of Canada or a province where the controlling interest is held by Eskimos.

The total amount outstanding at any time is not to exceed \$7,072,000.

Included in the balance of loans outstanding at March 31, 1982 is \$170,465 which is an investment in Canadian Arctic Producers Ltd.

Guarantees are established up to an aggregate of \$9,900,000 to cover loans to or in respect of loans to persons eligible for loans from commercial sources.

Existing loans bear interest at rates varying from 5% to 21% per annum, are repayable over periods ranging from 1 to 15 years and mature at various dates between April 1, 1982 and March 31, 1990. New loans will bear interest at rates being 1% greater than the simple average prime commercial lending rate.

Inuvialuit Development Corporation—Indian Affairs and Northern Development

Interest-free loans have been made in support of the Agreement-in-Principle for comprehensive land claims settlement. The loans are repayable in full when claims are settled and awarded.

During the year, additional loans were authorized by Vote L65, Appropriation Acts No 1 and No 2, 1981-82.

Native claimants—Indian Affairs and Northern Development

Loans have been made to native claimants for the purpose of defraying costs relating to the research, development and negotiation of claims.

During the year, additional loans were authorized by Vote L60, Appropriation Acts No 1 and No 2, 1981-82.

The terms and conditions of the loans are as follows:

- (a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are interest-free;
- (b) loans made after the date on which an Agreement-in-Principle for settlement of the claim has been reached bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations during the period in which the payment is made; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement which shall be not later than March 31, 1992, whichever date is earlier.

Chippewa Band of Kettlepoint—Indian Affairs and Northern Development

An interest-free loan has been made to the Chippewa Band of Kettlepoint to purchase Lots 60 and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton, Ontario. Repayment of this loan will be negotiated with the Band.

Indian economic development—Indian Affairs and Northern Development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development. Loans to such borrowers by commercial lenders for the same purposes are also guaranteed; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including; notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged loans authorized and which shall be credited with:

- (a) repayments of loans made pursuant to Section 70 of the Indian Act; and,
- (b) repayments of loans made pursuant to this authority.

The total amount outstanding at any time is not to exceed \$70,000,000.

The loans bear interest at rates varying from 5% to 22.25% per annum, are repayable over periods ranging from 1 month to 15 years and mature at various dates between April 1, 1982 and March 31, 1996.

Indian housing assistance—Indian Affairs and Northern Development

Second mortgage loans have been made to provide financial assistance to Indians and Inuit for the construction and acquisition of houses and land in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount outstanding at any time is not to exceed \$20,000,000.

The loans are interest-free and are repayable in full by equal annual instalments or forgiveness or when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at a rate of 10% per annum for a duration of up to 10 years.

During the year, repayments included forgiveness of \$1,422,353 pursuant to Vote L51a, Appropriation Act No 9, 1966.

Indian Associations of Canada—Indian Affairs and Northern Development

An interest-free loan was made to the Indian Association of Alberta to meet the Association's 1971-72 operating deficit.

Indians and Inuit of Quebec—Indian Affairs and Northern Development

Loans have been made to the Indians and Inuit of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project. Loans issued to date are as follows:

- (a) Grand Council of the Crees, \$2,000,000; and,
- (b) Northern Quebec Inuit Association, \$1,500,000.

The loans bear interest at rates varying from 7.125% to 8.875% per annum and will be repaid at time of settlement.

Council for Yukon Indians—Indian Affairs and Northern Development

Loans have been made to the Council for Yukon Indians for the purpose of providing interim benefits to elderly Yukon Indians pending settlement of the Yukon Indians land claims.

During the year, additional loans were authorized by Vote L66c, Appropriation Act No 3, 1981-82.

The loans are repayable in full upon settlement of the land claims and are interest-free before an Agreement-in-Principle for the settlement of a claim is reached.

Provincial Workmen's Compensation Boards—Labour

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown and pay claims to Canadian Government employees injured in the course of their employment.

The total amount outstanding at any time is not to exceed \$4,307,738 comprised of \$1,100,000 for the Province of Quebec and \$3,207,738 for other provinces.

The interest-free advances are calculated on three months' cash requirements by the boards. The advances are to be repaid on termination of the agreements with the provincial boards.

Canada Labour Code—Safety services—Labour

This account is operated under the authority of Section 11 of the Canada Labour (Safety) Code. PC 1968-12/1599 dated August 21, 1968 authorizes the Minister of Labour to enter into agreements with provinces for the services of safety officers and related safety service in order to implement the Canada Labour (Safety) Code.

The agreement authorizes provision of an accountable advance to the province sufficient to meet the estimated cost of services for a three month period.

The current outstanding advance is with the Province of British Columbia.

The advance may be renewed, extended or withdrawn by the Minister. Interest is not charged under the terms of the agreement.

Canadian Forces housing projects—National Defence

Advances have been made to the Canada Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates varying from 4% to 5.75% per annum, are repayable over periods ranging from 35 to 48 years and mature at various dates between August 1, 1996 and November 1, 2010.

Parolees—Solicitor General

Loans have been made to parolees to assist in their rehabilitation.

The total amount outstanding at any time is not to exceed \$10,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General if certain conditions are met.

During the year, loans totalling \$5,800 were forgiven pursuant to Vote L103b, Appropriation Act No 1, 1969. These loans were initially recorded in 1979-80 and 1980-81.

Defence production loan account—Supply and Services

This account was established under Section 15.1 of the Defence Production Act to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account) and to this account shall not at any time exceed by more than \$100,000,000 the aggregate of amounts:

- (a) received from the sale or disposition of materials, substances or defence supplies;
- (b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;
- (c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government to pay costs incurred in respect of defence supplies payment for which was made out and charged to the Defence production revolving fund; and,
- (d) received in repayment of a loan or advance previously charged to this account.

A repayment of \$1.7 million owed to this account by CAE Aircraft is tied up in court over a dispute concerning the due date from which interest should be charged. Legal counsel is of the opinion that no loss to the account will be incurred.

Corporation of the City of Montreal—Transport

Loans have been made to the Corporation of the City of Montreal for the construction of vehicular tunnels under the Lachine Canal at Atwater Avenue and at St Remi Street. The lands upon which the tunnels and approaches are constructed, other than Lachine Canal reserve lands, are to be conveyed to the City upon completion of the tunnels.

Under the agreement, the Corporation was required to reimburse $\frac{1}{2}$ of the cost of construction of the tunnels, with interest at the rate of 3.125% per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sums of \$2,000,000 for the Atwater Tunnel and \$1,500,000 for the St Remi Tunnel plus interest, and such amounts were to be repaid in 30 consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961, for the Atwater Tunnel and June 12, 1953, for the St Remi Tunnel.

The cost of the construction of the Atwater Tunnel for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the City is \$2,000,000 with interest at 3.125% per annum, maturing on June 20, 1991.

The cost of the construction of the St Remi Tunnel for the purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the City was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of 3.125% per annum, maturing on June 12, 1983.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

Fraser River Harbour Commission—Transport

Loans have been made to the Fraser River Harbour Commission to assist in the development of the harbour. Loans are also made to assist in wharf reconstruction and extension.

The loans bear interest at the rate of 7.5% per annum, are repayable over a 15 year period in semi-annual instalments due June 30 and December 31 of each year and mature on December 31, 1983.

Hamilton Harbour Commissioners—Transport

Loans secured by debentures or promissory notes have been made to the Hamilton Harbour Commissioners to assist in the development of the harbour.

The total amount outstanding at any time is not to exceed \$4,000,000.

The terms and conditions of the loans, with their year-end balances, are categorized into four groups:

- (a) 20 year loans at 6.062% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1987, \$401,584;
- (b) 20 year loans at 5.562% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1987, \$390,970;
- (c) 39 year loan at 4.125% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on January 31, 2001, \$925,000; and,
- (d) one loan to bear interest from the date construction is substantially completed or April 1, 1983, whichever is earlier, at a rate equal to the then existing rate established by the Minister of Finance in respect of Crown corporations' borrowings, repayable in 40 equal semi-annual instalments, \$1,464,785.

Lakehead Harbour Commission—Transport

Loans have been made to the Lakehead Harbour Commission for expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, are repayable over a 15 year period in semi-annual instalments due June 30 and December 31 of each year and mature on June 30, 1989.

Port Alberni Harbour Commission—Transport

Loans have been made to the Port Alberni Harbour Commission to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are categorized into two groups:

- (a) 20 year loan at 8.062% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1991, \$332,429; and,
- (b) 20 year loan at 7.187% interest per annum, repayable in semi-annual instalments due June 30 and December 31 of each year and maturing on June 30, 1991, \$966,191.

Maritime Employers' Association—Transport

Loans have been made to the Maritime Employers' Association to finance the early retirement of employees.

During the year, the loans were repaid in full.

Commonwealth War Graves Commission—Veterans Affairs

Advances have been made to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) to maintain graves and cemeteries.

As at March 31, 1982, the balance of the advances was £30,000 UK. This foreign currency balance was converted to \$65,754 Cdn, using the year-end rate of exchange (£1UK=\$2.1918 Cdn).

The advances are interest-free and have no fixed terms of repayment.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, which became effective in 1979-80, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, amounting to \$2,300 million at the beginning of the year, was increased by \$200 million to provide a total of \$2,500 million, that is the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at the year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not recorded as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account and credited to a recorded uncollected interest account. Since the Government's policy is to record revenue only when

received, the balance of the recorded uncollected interest account is deducted from the loan and advance account to present it on a net basis.

Table 7.13 reports transactions for the year in respect of the recorded uncollected interest.

TABLE 7.13

RECORDED UNCOLLECTED INTEREST

	April 1/1981	Additions	Collections and deletions	March 31/1982
	\$	\$	\$	\$
Loans, investments and advances—				
Crown corporations and agencies—				
All other Crown corporations and agencies—				
Atomic Energy of Canada Limited—				
Housing	7,563		432	7,131
Bruce heavy water plant	51,970,509		2,875,898	49,094,611
Commercial products division	223,896		15,533	208,363
Lepreau nuclear station	50,600,000			50,600,000
Sheridan Park engineering design office	28,101		4,408	23,693
Eldorado Nuclear Limited—Loans	102,830,069		2,896,271	99,933,798
Northern Canada Power Commission—Northern Canada Power Commission Act, Section 15	10,799,020		261,755	10,537,265
The St Lawrence Seaway Authority—Interest bearing loans	15,694,782		369,007	15,325,775
Provincial and territorial governments—	210,000,000			210,000,000
Federal-provincial employment loans program	106,036		4,849	101,187
Special development loans program	4,453		256	4,197
Winter capital projects fund	3,033,383		98,208	2,935,175
Atlantic Development Board carry-over projects	153,858		2,239	151,619
Special areas and highways agreement—Loans	37,330,985		948,143	36,382,842
Regional electrical interconnections	13,411,330	1,463,100	127,932	14,746,498
Agricultural service centres—Loans	447,752	104,930	28,232	524,450
Atlantic Provinces Power Development Act	13,776,828		278,862	13,497,966
Yukon Territory small business loans	112,545	12,502		125,047
National governments including developing countries—The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	4,069,246	481,486		4,550,732
Private sector enterprises—Saint John Harbour Bridge Authority	301,576	32,977		334,553
Miscellaneous—Hydro-Quebec Research Institute	2,704,056		77,480	2,626,576
	530,578,132	2,094,995	5,093,234	527,579,893

SECTION 8

1981-82 PUBLIC ACCOUNTS

Specified Purpose Accounts

CONTENTS

	<i>Page</i>
Canada Pension Plan Account	8.2
Superannuation accounts	8.4
Unemployment Insurance Account	8.8
Government Annuities Account	8.8
Canadian Ownership Account	8.8
Deposit and trust accounts	8.8
Provincial tax collection agreements account	8.23
Other specified purpose accounts	8.23
Supplementary statements—	
Canada Pension Plan Account and Canada Pension Plan Investment Fund	8.26
Unemployment Insurance Account	8.29
Government Annuities Account	8.32
Royal Canadian Mounted Police (Dependants) Pension Fund	8.34

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role of administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, a trust, treaty, undertaking or contract. These public moneys may be paid out only for such purposes specified in or pursuant to such legislation, trust, treaty, undertaking or contract.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and in certain cases the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in one table in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Unemployment Insurance Account, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 8.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Canada Pension Plan Account, Table 8.2	18,946,921,810	5,132,207,574	2,531,923,097	21,547,206,287	2,600,284,477	2,130,407,055
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 8.2	17,938,195,000		2,430,132,000	20,368,327,000	2,430,132,000	1,957,429,000
	1,008,726,810	5,132,207,574	4,962,055,097	1,178,879,287	170,152,477	172,978,055
Superannuation accounts, Table 8.4	23,966,606,702	4,457,754,313	895,726,157	27,528,634,858	3,562,028,156	2,405,213,298
Less: unamortized portion of actuarial deficiencies, Table 8.4	1,637,225,906	908,629,745	1,456,281,849	2,184,878,010	547,652,104	97,205,498
	22,329,380,796	5,366,384,058	2,352,068,006	25,343,756,848	3,014,376,052	2,308,007,800
Unemployment Insurance Account, Table 8.11	- 228,287,963	5,956,874,724	6,046,862,362	- 318,275,601	- 89,987,638	- 40,560,089
Less: interest bearing loans	110,000,000	150,000,000	75,000,000	35,000,000	- 75,000,000	110,000,000
allowance for Government's cost of paying unemployment insurance benefits						532,495,809
	- 338,287,963	6,106,874,724	6,121,862,362	- 353,275,601	- 14,987,638	- 683,053,898
Government Annuities Account	1,193,241,877	81,094,254	102,360,997	1,171,975,134	- 21,266,743	- 14,596,888
Canadian Ownership Account		786,451,316	710,933,716	75,517,600	75,517,600	
Deposit and trust accounts, Table 8.12	852,256,654	526,487,708	4,141,171,527	1,980,572,835	1,128,316,181	240,928,787
Provincial tax collection agreements account	1,470,821,836	11,474,549,136	11,530,031,750	1,415,339,222	- 55,482,614	727,258,610
Other specified purpose accounts, Table 8.13	328,846,730	103,281,663	54,498,998	377,629,395	48,782,665	28,557,970
Total	26,844,986,740	34,320,330,433	29,974,922,453	31,190,394,720	4,345,407,980	2,780,078,436

Canada Pension Plan Account

The Canada Pension Plan is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the program are financed from the contributions made by employees, employers and

self-employed persons and the interest earned from the investment of funds.

The Government's financial obligation, as the administrator of the Canada Pension Plan, is limited to the balance of the account.

Table 8.2 presents a summary of the balances and transactions in the Canada Pension Plan Account and in the Canada Pension Plan Investment Fund.

TABLE 8.2

CANADA PENSION PLAN ACCOUNT

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
Canada Pension Plan Account	18,946,921,810	5,132,207,574	2,531,923,097	21,547,206,287	2,600,284,477	2,130,407,055
Less: provincial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	367,217,000		52,973,000	420,190,000	52,973,000	42,645,000
Nova Scotia	711,956,000		96,251,000	808,207,000	96,251,000	78,277,000
Prince Edward Island	75,165,000		11,504,000	86,669,000	11,504,000	9,136,000
New Brunswick	532,028,000		75,637,000	607,665,000	75,637,000	53,014,000
Quebec	87,505,000		6,316,000	93,821,000	6,316,000	6,453,000
Ontario	9,795,194,000		1,268,736,000	11,063,930,000	1,268,736,000	1,037,872,000
Manitoba	1,046,437,000		135,001,000	1,181,438,000	135,001,000	111,459,000
Saskatchewan	806,768,000		109,647,000	916,415,000	109,647,000	87,129,000
Alberta	1,835,939,000		295,844,000	2,131,783,000	295,844,000	229,318,000
British Columbia	2,679,986,000		378,223,000	3,058,209,000	378,223,000	302,126,000
	17,938,195,000		2,430,132,000	20,368,327,000	2,430,132,000	1,957,429,000
Total	1,008,726,810	5,132,207,574	4,962,055,097	1,178,879,287	170,152,477	172,978,055

Receipts and other credits include:

- (a) contributions of: (i) 1.8% of earnings by employees earning over \$1,400 for the 1981 calendar year and \$1,600 for the 1982 calendar year, with matching contributions by employers, subject to a maximum payment of \$239.40 for the 1981 calendar year and \$268.20 for the 1982 calendar year and (ii) 3.6% of the earnings of self-employed persons over \$1,400 for the 1981 calendar year and \$1,600 for the 1982 calendar year, subject to a maximum payment of \$478.80 for the 1981 calendar year and \$536.40 for the 1982 calendar year; and,
- (b) interest received from securities of the Canada Pension Plan Investment Fund and from the average daily operating balance.

Payments and other charges include:

- (a) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;
- (b) all benefits paid and recovered from the Canada Pension Plan in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries; and,
- (d) the costs of administration of the Plan.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employ-

ment in the province bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 8.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1981-82	1980-81
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	3,282	2,689
Interest on investments	1,707	1,427
Interest on monthly operating balance	143	92
	5,132	4,208
PAYMENTS AND OTHER CHARGES—		
Benefits	2,456	2,010
Expenses	76	67
	2,532	2,077
Excess of receipts and other credits over payments and other charges	2,600	2,131
Funds applied—		
Purchases of bonds—		
Provincial	2,430	1,957
Federal	18	23
Increase in deposits with Receiver General ..	152	151
Net increase	2,600	2,131
Balance at beginning of year	18,947	16,816
Balance at end of year	21,547	18,947

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies (full valuation every 5 years with annual adjustments for authorized salary increases). Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, matching contributions from the Government and participating Public Service corporations, transfers from other pension funds and other Government contributions related to interest and actuarial liability adjustments (the latter are not applicable to the Supplementary Retirement Benefits Account). Payments and other charges for the superannuation accounts consist of payments of pensions, death benefits, refunds of contributions and transfers to other plans.

Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1982 for the Public Service Superannuation Account, December 31, 1980 for the Canadian Forces Superannuation Account and December 31,

1979 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations made pursuant to each of the superannuation acts have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 8.8% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiencies charged to budgetary expenditure.

Table 8.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 8.5 presents an analysis of the actuarial deficiencies.

Table 8.6 presents a summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure. In 1981-82, \$3,628 million was charged to budgetary expenditure on account of superannuation plans. This is composed of Government contributions, \$621 million; amortization of actuarial deficiencies resulting from quinquennial actuarial valuations and salary increases, \$908 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, \$417 million; and, interest credited to the accounts, \$1,682 million.

TABLE 8.4

SUPERANNUATION ACCOUNTS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
Public Service Superannuation Account	12,705,719,124	2,582,725,920	531,289,142	14,757,155,902	2,051,436,778	1,366,616,357
Less: unamortized portion of actuarial deficiency	1,060,857,258	576,374,515	951,351,000	1,435,833,743	374,976,485	103,667,258
	11,644,861,866	3,159,100,435	1,482,640,142	13,321,322,159	1,676,460,293	1,262,949,099
Canadian Forces Superannuation Account	9,327,417,912	1,323,045,378	306,909,882	10,343,553,408	1,016,135,496	674,632,476
Less: unamortized portion of actuarial deficiency	528,088,808	302,297,970	453,628,849	679,419,687	151,330,879	- 18,421,200
	8,799,329,104	1,625,343,348	760,538,731	9,664,133,721	864,804,617	693,053,676
Royal Canadian Mounted Police Superannuation Account	1,032,985,638	198,200,069	19,029,722	1,212,155,985	179,170,347	146,902,410
Less: unamortized portion of actuarial deficiency	48,279,840	29,957,260	51,302,000	69,624,580	21,344,740	11,959,440
	984,705,798	228,157,329	70,331,722	1,142,531,405	157,825,607	134,942,970
Supplementary Retirement Benefits Account	900,484,028	353,782,946	38,497,411	1,215,769,563	315,285,535	217,062,055
Total superannuation accounts	23,966,606,702	4,457,754,313	895,726,157	27,528,634,858	3,562,028,156	2,405,213,298
Less: unamortized portion of actuarial deficiencies	1,637,225,906	908,629,745	1,456,281,849	2,184,878,010	547,652,104	97,205,498
	22,329,380,796	5,366,384,058	2,352,008,006	25,343,756,848	3,014,376,052	2,308,007,800

TABLE 8.5

ANALYSIS OF THE ACTUARIAL DEFICIENCIES FOR 1981-82
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				Total
	Public Service Super- annuation Account	Canadian Forces Super- annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub- total	Public Service Super- annuation Account ⁽²⁾	Canadian Forces Super- annuation Account	Royal Canadian Mounted Police Superannuation Account	Sub- total	
Actuarial deficiencies recognized ⁽¹⁾	1,930	1,058	84	3,072			15	15	3,087
Less: amount amortized to March 31, 1981	869	530	39	1,438			12	12	1,450
Unamortized balance at March 31, 1981	1,061	528	45	1,634			3	3	1,637
Add: current year actuarial deficiencies	951	454	51	1,456					1,456
Less: current year amortization	576	302	27	905			3	3	908
Unamortized balance at March 31, 1982	1,436	680	69	2,185					2,185

⁽¹⁾ Represents actuarial deficiencies recognized prior to 1981-82 for which the amounts have not yet been fully amortized.

⁽²⁾ Actuarial deficiency of \$61.5 million as at December 31, 1977 reported by the actuary in his valuation report has not been provided for as it was estimated that there was no deficiency in the Account as at March 31, 1981.

TABLE 8.6

SUMMARY OF SUPERANNUATION TRANSACTIONS THAT RESULTED IN CHARGES TO BUDGETARY
EXPENDITURE
(in millions of dollars)

	Government contributions	Amortization of actuarial deficiencies	1981-82			1980-81
			Supplementary Retirement Benefits Account	Interest ⁽¹⁾	Total	
Public Service Superannuation Account	321	576	264	837	1,998	1,554
Canadian Forces Superannuation Account	159	302	141	618	1,220	1,002
Royal Canadian Mounted Police Superannuation Account	52	30	12	68	162	139
Supplementary Retirement Benefits Account	89			159	248	168
Total	621	908	417	1,682	3,628	2,863

⁽¹⁾ Does not include interest applied against amortization of actuarial deficiencies: \$355 million for the Public Service Superannuation Account; \$262 million for the Canadian Forces Superannuation Account; and, \$29 million for the Royal Canadian Mounted Police Superannuation Account.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is \$1,436 million compared with \$1,061 million at March 31, 1981. During the year, \$951 million was charged to the account with respect to salary increases and \$576 million was amortized as a charge to budgetary expenditure of which \$355 million was charged to interest on the public debt.

TABLE 8.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance.....	12,705,719,124	11,339,102,767
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	330,591,651	314,245,218
Retired employees	8,453,026	6,957,969
Public Service corporation employees	64,335,496	29,480,570
Matching contributions—		
Government	321,203,160	287,665,560
Public Service corporations	63,847,912	27,442,987
Transfers from other pension funds	5,631,283	3,968,000
Interest ⁽¹⁾	837,312,392	608,083,864
Actuarial liability adjustments ⁽²⁾	951,351,000	559,371,572
	2,582,725,920	1,837,215,740
	15,288,445,044	13,176,318,507
PAYMENTS AND OTHER CHARGES—		
Annuities	459,576,849	403,670,989
Cash termination allowances	198,001	104,103
Minimum benefits ⁽³⁾	6,188,648	5,379,984
Returns of contributions—		
Government employees	43,129,313	40,003,481
Public Service corporation employees	8,328,238	5,864,462
Transfers to other pension funds	13,868,093	15,576,364
	531,289,142	470,599,383
Closing balance.....	14,757,155,902	12,705,719,124

⁽¹⁾ The rate of interest credited to the Account was increased from 4% to 6.5% as at October 1, 1980 in accordance with the most recent actuarial valuation report which was tabled in October 1980.

⁽²⁾ The actuarial liability adjustment has decreased due to new assumptions used in the latest actuarial report which was tabled in October 1980.

⁽³⁾ Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is \$680 million compared with \$528 million at March 31, 1981. During the year, \$454 million was charged to the account with respect to salary increases and \$302 million was amortized as a charge to budgetary expenditure of which \$262 million was charged to interest on the public debt.

TABLE 8.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance.....	9,327,417,912	8,652,785,436
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	91,295,399	80,056,222
Contributions by the Government	158,894,275	142,270,253
Actuarial liability adjustments	453,628,849	252,361,000
Interest	617,982,032	479,806,539
Other	1,244,823	1,025,111
	1,323,045,378	955,519,125
	10,650,463,290	9,608,304,561
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments	291,453,962	266,834,502
Cash termination allowances and returns of contributions	14,635,437	13,287,308
Transfers to Public Service Superannuation Account (Treasury Board)	797,312	721,288
Other	23,171	43,551
	306,909,882	280,886,649
Closing balance.....	10,343,553,408	9,327,417,912

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is \$69 million compared with \$48 million at March 31, 1981. During the year, \$51 million was charged to the account with respect to salary increases and \$30 million was amortized as a charge to budgetary expenditure of which \$29 million was charged to interest on the public debt.

TABLE 8.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance.....	1,032,985,638	886,083,228
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	26,759,489	22,478,719
Contributions by the Province of Newfoundland (provincial force absorbed)		10,324
Contributions by the Government (statutory)	52,148,238	43,643,097
Actuarial liability adjustments	51,302,000	38,256,300
Interest	67,990,342	58,765,937
	198,200,069	163,154,377
	1,231,185,707	1,049,237,605
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	15,884,049	13,331,047
Cash termination allowances and returns of contributions	2,736,607	2,608,808
Transfers to other pension funds	144,578	68,539
Interest on returns of contributions	264,488	243,573
	19,029,722	16,251,967
Closing balance.....	1,212,155,985	1,032,985,638

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required to be made.

The Chief Actuary of the Department of Insurance has estimated that the actuarial present value of supplementary retirement benefits granted up to March 31, 1982, in respect of retired contributors or their dependants entitled to benefits pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police superannuation accounts as at March 31, 1982, was \$5.5 billion. This amount is based on an assumed interest rate of 6.5% and other assumptions as described in the last actuarial reports on those three superannuation accounts.

Increased superannuation benefits paid during the year due to indexation amounted to \$443 million (\$346 million in 1980-81) of which \$417 million (\$321 million in 1980-81) represents benefits to superannuates in excess of their share of contributions to the account charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to \$264 million (\$202 million in 1980-81) for the Public Service Superannuation Account, \$141 million (\$109 million in 1980-81) for the Canadian Forces Superannuation Account and \$12 million (\$10 million in 1980-81) for the Royal Canadian Mounted Police Superannuation Account. Only \$26 million (\$25 million in 1980-81) was charged to the Supplementary Retirement Benefits Account.

TABLE 8.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81
Opening balance	664,372	505,367	189,675	144,209	43,868	32,018	1,414	1,055	1,155	773	900,484	683,422
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	11,458	4,776									11,458	4,776
Government	60,392	56,278	16,972	14,738	4,766	4,012	214	127	300	145	82,644	75,300
Matching contributions—												
Public Service corporations	12,299	4,965									12,299	4,965
Government	66,449	55,108	16,965	14,727	4,763	4,011	213	127	284	145	88,674	74,118
Interest	117,665	69,588	32,818	20,254	7,669	4,330	241	138	207	92	158,600	94,402
Transfers from other pension funds ..	83	80	10	4	14	14					107	98
	268,346	190,795	66,765	49,723	17,212	12,367	668	392	791	382	353,782	253,659
	932,718	696,162	256,440	193,932	61,080	44,385	2,082	1,447	1,946	1,155	1,254,266	937,081
PAYMENTS AND OTHER CHARGES—												
Annuities	23,237	23,251	2,199	2,139	199	110	69	28	7		25,711	25,528
Cash termination allowances	4	3									4	3
Minimum benefits	160	115									160	115
Returns of contributions—												
Public Service corporations	1,422	872									1,422	872
Government	7,163	6,419	2,357	2,083	444	400	1	5	3		9,968	8,907
Transfers to other pension funds	1,168	1,131	47	34	17	7					1,232	1,172
	33,154	31,791	4,603	4,256	660	517	70	33	10		38,497	36,597
Closing balance	899,564	664,371	251,837	189,676	60,420	43,868	2,012	1,414	1,936	1,155	1,215,769	900,484

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to everyone employed, subject to minor exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following amounts be credited to the Account: (a) premiums, fines, penalties and interest; (b) refunds of overpayments of benefits; (c) all amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and which are authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (e) interest on the balance of the Account at such rate that the Minister of Finance may authorize. The Act also provides that the following amounts be charged to the Account: (a) benefits paid under the Act; and, (b) the costs of administering the Act.

Maximum weekly employee premiums were \$5.67 from April 1, 1981 to December 31, 1981 and \$5.78 from January 1, 1982 to March 31, 1982. For the same periods, maximum weekly benefits were \$189 from April 1, 1981 to December 31, 1981 and \$210 from January 1, 1982 to March 31, 1982.

Interest bearing loans are made to the Unemployment Insurance Account under Section 137(1) of the Unemployment Insurance Act as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1982 bears interest at a rate of 15% per annum and is repayable on or before August 31, 1982. The balance outstanding at year end is deducted from the balance of the Unemployment Insurance Account to show the net position of the Account.

TABLE 8.11

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1981-82	1980-81
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer	4,887	3,399
Government	957	2,416
Investment income	38	13
Interest bearing loans from the Government	75	110
	<u>5,957</u>	<u>5,938</u>
PAYMENTS AND OTHER CHARGES—		
Benefits	5,228	4,450
Expenses	663	515
Interest expense	6	
Repayments of interest bearing loans to the Government	150	
Repayments of non-interest bearing advances to the Government		1,013
	<u>6,047</u>	<u>5,978</u>
Net decrease (–)	– 90	– 40
Add—Balance at beginning of year	– 228	– 188
Balance at end of year	<u>– 318</u>	<u>– 228</u>

Government Annuities Account

This account was established by the Government Annuities Act and modified by the Government Annuities Improvement Act which discontinued future sales of annuities. The account is valued on an actuarial basis each year with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts and discontinued future sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities related to annuitants which cannot be located are transferred to non-tax revenue.

Canadian Ownership Account

This account was established under the authority of Vote 5c, Appropriation Act No 4, 1980-81. The account is credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

During the year, advances were made to Petro-Canada to finance the acquisition of Petrofina Canada Inc, as authorized by Vote 5c. Petro-Canada issued interest-free notes convertible into its shares, in return. Petro-Canada's investments in Petrofina Canada Inc are reported as a deduction from this account.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 8.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts—						
Agriculture—						
Commonwealth institute of biological control	3,905	78	78	3,905		— 75
Prairie farm emergency fund	9,066,972			9,066,972		
Western grain stabilization account	259,750,167	216,187,259	23,738,793	452,198,633	192,448,466	194,617,149
	268,821,044	216,187,337	23,738,871	461,269,510	192,448,466	194,617,074
Communications—						
Public Archives—						
Deposit account	28			28		— 2,280
Social Sciences and Humanities Research Council—Cultural exchange—						
Government of Manitoba	10,348		10,348		— 10,348	— 8,126
	10,376		10,348	28	— 10,348	— 10,406
Consumer and Corporate Affairs—						
Deposit account	137,999	322,921	313,920	147,000	9,001	84,458
Estate fund—Bankruptcy Act	74,279		29	74,250	— 29	29
Security deposits—Bankruptcy Act	7,000			7,000		
Less: securities held in trust	7,000			7,000		
Shares in trust—Bankruptcy Act	31,266			31,266		
Less: securities held in trust	31,266			31,266		
Share proceeds in trust—Bankruptcy Act ..	44,706	2,532		47,238	2,532	3,875
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	3,054,011	604,489	2,029,366	1,629,134	— 1,424,877	540,179
Canada Business Corporations Act		8,239		8,239		
Winding-up Act	726,938	10,972	442	737,468	10,530	2,514
	4,037,933	949,153	2,343,757	2,643,329	— 1,394,604	631,055
Employment and Immigration—						
Immigration guarantee fund	1,943,626	4,510,197	2,215,180	4,238,643	2,295,017	301,306
Less: securities held in trust	70,000	15,000		55,000	— 15,000	
	1,873,626	4,525,197	2,215,180	4,183,643	2,310,017	301,306
Energy, Mines and Resources—						
Oil export charges sharing account		444,770,771		444,770,771	444,770,771	
Guarantee deposits—Oil and gas	31,888,882	44,350,528	18,436,752	57,802,658	25,913,776	12,504,197
Less: securities held in trust	31,884,083	17,686,752	43,600,528	57,797,859	25,913,776	12,528,501
	4,799	62,037,280	62,037,280	4,799		— 24,304
Market development incentive payments—						
Alberta		5,734,316		5,734,316	5,734,316	
Miscellaneous projects' deposits	434,460	1,536,348	1,456,585	514,223	79,763	240,866
Atomic Energy Control Board—						
Nuclear liability reinsurance account	522,228			522,228		4,081
	961,487	514,078,715	63,493,865	451,546,337	450,584,850	220,643
Environment—						
Miscellaneous projects' deposits	81,580	157,326	152,960	85,946	4,366	62,091
Parks Canada—						
Guarantee deposits	42,269		8,209	34,060	— 8,209	40,219
Less: securities held in trust	34,060			34,060		34,060
	8,209		8,209		— 8,209	6,159
	89,789	157,326	161,169	85,946	— 3,843	68,250
External Affairs—						
Canada Foundation account	384,746	111,278	33,456	462,568	77,822	— 117,059
Less: securities held in trust	284,984	484,726	561,905	362,163	77,179	24,364
deposits in a special bank account ..	99,762	595,361	596,004	100,405	643	— 141,423
		1,191,365	1,191,365			
Canadian International Development						
Agency—						
Guarantee deposits	42,291	310,589	152,506	200,374	158,083	— 1,208
International agencies—Travel account ..	22,021	61,011	64,336	18,696	— 3,325	3,798
	64,312	1,562,965	1,408,207	219,070	154,758	2,590
Finance—						
Common school funds—Ontario and						
Quebec	2,677,771			2,677,771		
Foreign claims fund	3,518,336	948,097	2,432,632	2,033,801	— 1,484,535	110,291
Halifax 1917 explosion pension account	1,322,468	153,736	165,044	1,311,160	— 11,308	— 32,052
Less: securities held in trust	490,000			490,000		— 9,000
	832,468	153,736	165,044	821,160	— 11,308	— 23,052
Investors' indemnity fund	24,764	39,000	35,869	27,895	3,131	
Public officers guarantee account	168,472	11,471		179,943	11,471	— 10,376
War claims fund—World War II	6,525,534	1,021,185	215	7,546,504	1,020,970	832,549
	13,747,345	2,173,489	2,633,760	13,287,074	— 460,271	909,412

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (—)	
	\$	\$	\$	\$	1982	1981
Departmental deposit and trust accounts— <i>Continued</i>						
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	75,435	150,000	122,045	103,390	27,955	— 69,516
Guarantee deposits	12,159	7,056	5,828	13,387	1,228	— 82,841
Miscellaneous projects' deposits	34,152	111,753	56,739	89,166	55,014	22,197
NATO—Symposium—Measurement of trace metals	53,568	2,835	56,403		— 53,568	53,568
	175,314	271,644	241,015	205,943	30,629	— 76,592
Indian Affairs and Northern Development—						
Guarantee deposits	21,303,324	37,205,759	32,952,811	25,556,272	4,252,948	3,640,578
Less: securities held in trust	20,822,266	32,633,792	36,982,561	25,171,035	4,348,769	3,631,414
	481,058	69,839,551	69,935,372	385,237	— 95,821	9,164
Fines—Indian Act	695,746	183,602	4,840	874,508	178,762	167,797
Guarantee deposits—Reserve resources	557,654	206,695	175,574	588,775	31,121	— 98,499
Less: securities held in trust	8,000			8,000		
	549,654	206,695	175,574	580,775	31,121	— 98,499
Guarantee deposits—Rotating herds	24,305	4,188		28,493	4,188	2,590
Indian agencies revenue trust bank ac- counts	253,328	4,465,123	4,505,126	213,325	— 40,003	— 77,306
Less: deposits in special bank accounts ...	253,328	4,505,126	4,465,123	213,325	— 40,003	— 77,306
		8,970,249	8,970,249			
Indian band funds	298,897,703	285,076,863	200,011,909	383,962,657	85,064,954	31,714,136
Indian band funds—Shares and certificates	24,080		690	23,390	— 690	— 1,320
Less: securities held in trust	24,080	690		23,390	— 690	— 1,320
		690	690			
Indian compensation funds	54,710	20,093	701	74,102	19,392	— 42,404
Indian estate accounts	2,702,819	3,053,521	2,283,700	3,472,640	769,821	292,102
Less: securities held in trust			5,050	5,050	5,050	— 4,250
	2,702,819	3,053,521	2,288,750	3,467,590	764,771	296,352
Land assurance fund	535,416	34,289		569,705	34,289	59,347
Indian contributions to the subsidy housing program	19,554			19,554		
Indian rental suspense account	4,486,810	9,804,894	1,469,536	12,822,168	8,335,358	1,490,768
Indian savings accounts	9,543,958	16,600,524	1,358,355	24,786,127	15,242,169	6,400,663
Indian special accounts	137,244	53,339	39,088	151,495	14,251	— 7,362
	318,128,977	393,848,498	284,255,064	427,722,411	109,593,434	39,992,552
Industry, Trade and Commerce—						
Fairs and shows	582,367	1,811,224	1,651,949	741,642	159,275	110,888
Special account—						
Atomic Energy of Canada Limited	— 119,815	391,980	258,281	13,884	133,699	— 119,815
Nigeria	3,389,449	5,773,696	5,514,981	3,648,164	258,715	— 782,091
Trinidad and Tobago	1,637,777	580,506	973,307	1,244,976	— 392,801	1,184,976
	5,489,778	8,557,406	8,398,518	5,648,666	158,888	393,958
Justice—						
Federal court special account	6,989,512	6,008,594	2,832,245	10,165,861	3,176,349	3,567,962
Labour—						
Fair wages suspense account	9,183	95,953	84,062	21,074	11,891	6,237
Labour Standards suspense account	407,558	281,935	126,898	562,595	155,037	159,714
	416,741	377,888	210,960	583,669	166,928	165,951
National Defence—						
Estates—Armed services	180,080	1,671,654	1,649,027	202,707	22,627	16,715
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	98,648	14,057,088	14,755,450	— 599,714	— 698,362	— 1,038,096
—Other activities		965,341	837,556	127,785	127,785	
United States of America		3,420,081	2,372,347	1,047,734	1,047,734	
Federal Republic of Germany—						
German Army—Shilo, Manitoba	78,292	9,917,225	7,541,737	2,453,780	2,375,488	— 858,642
—Other activities		921,663	159,986	761,677	761,677	
Netherlands		3,818,275	1,782,345	2,035,930	2,035,930	
Provinces of Canada		314,703	398,844	— 84,141	— 84,141	
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	4,368,884	2,809,075	3,670,280	3,507,679	— 861,205	3,314,816
Other projects		100,824		100,824	100,824	
Non-government agencies		70,595	70,595			
Herbert Lott naval trust fund	913	300	402	811	— 102	181
Strathcona trust fund	500,000		500,000		— 500,000	
	5,226,817	38,066,824	33,738,569	9,555,072	4,328,255	1,434,974

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	Net increase or decrease (–)					
	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	1982	1981
	\$	\$	\$	\$	\$	\$
Departmental deposit and trust accounts— <i>Continued</i>						
National Health and Welfare—						
Health insurance supplementary account	47,831	8,400		56,231	8,400	29,933
Fort Simpson Lions' Club		2,002	2,002			
Sioux Lookout Zone Hospital		13,250	11,200	2,050	2,050	
World Health Organization	38,280	30,264	6,156	62,388	24,108	2,320
Medical Research Council—						
Donations and bequests	82,409	13,407	5,800	90,016	7,607	1,044
	168,520	67,323	25,158	210,685	42,165	33,297
National Revenue—						
Customs and Excise—						
Guarantee deposits	5,441,110	2,722,395	2,269,100	5,894,405	453,295	– 21,090
Less: securities held in trust	5,252,400	2,194,500	2,659,500	5,717,400	465,000	– 22,500
	188,710	4,916,895	4,928,600	177,005	– 11,705	1,410
Temporary deposits received from						
importers	1,655,686	615,328		2,271,014	615,328	– 282,885
Less: deposits in special bank accounts	1,655,686		615,328	2,271,014	615,328	– 282,885
	188,710	5,532,223	5,543,928	177,005	– 11,705	1,410
Post Office—						
Guarantee fund—Bonds	47,000		47,000		– 47,000	
Less: securities held in trust	47,000	47,000	47,000		– 47,000	
		47,000	47,000			
Guarantee fund—Cash	37,827		37,827		– 37,827	16,943
Post Office savings bank	2,790,577		2,790,577		– 2,790,577	– 33,448
	2,828,404	47,000	2,875,404		– 2,828,404	– 16,505
Privy Council—						
Chief Electoral Officer—Candidates' election deposits	175,800	5,600	177,400	4,000	– 171,800	– 277,600
Secretary of State—						
Promotion of official languages		19,678	16,759	2,919	2,919	
Solicitor General—						
Correctional Services—						
Inmates' earnings	1,244,141		1,244,141		– 1,244,141	81,749
Inmates' trust fund	1,191,300	13,982,960	11,153,870	4,020,390	2,829,090	106,812
	2,435,441	13,982,960	12,398,011	4,020,390	1,584,949	188,561
Royal Canadian Mounted Police—						
Benefit fund	396,071	3,063,185	2,655,005	804,251	408,180	14,024
Less: securities held in trust	338,100	338,000		100	– 338,000	
	57,971	3,401,185	2,655,005	804,151	746,180	14,024
	2,493,412	17,384,145	15,053,016	4,824,541	2,331,129	202,585
Supply and Services—						
Interest on bonds—Insurance companies	– 232,243	33,684,605	33,665,328	– 212,966	19,277	– 232,243
Military purchases excess funds deposit		104,354,393		104,354,393	104,354,393	
Less: securities held in trust			104,354,393	104,354,393	104,354,393	
		104,354,393	104,354,393			
Statistics Canada—						
Advance payments	522,212	9,875,360	10,050,967	346,605	– 175,607	27,701
Contractors' security deposits (sundry departments)—						
Bonds	4,343,295	1,283,591	2,057,476	3,569,410	– 773,885	424,889
Less: securities held in trust	4,343,295	2,133,219	1,359,334	3,569,410	– 773,885	424,889
		3,416,810	3,416,810			
Cash	9,612,366	12,883,198	13,390,569	9,104,995	– 507,371	908,576
Certified cheques	1,114,579	4,188,589	4,308,752	994,416	– 120,163	477,658
Less: securities held in trust	915,589	1,563,256	1,245,301	597,634	– 317,955	482,641
	198,990	5,751,845	5,554,053	396,782	197,792	– 4,983
	10,101,325	169,966,211	170,432,120	9,635,416	– 465,909	699,051
Transport—						
Loran C—United States Coast Guard—						
Deposit account	– 35,407	541,342	684,762	– 178,827	– 143,420	– 38,107
Maritime pollution claims fund	64,093,642	10,345,279	86,457	74,352,464	10,258,822	7,309,973
Province of Newfoundland—Social security assessment collections	463	5,470	5,452	481	18	376
Unclaimed moneys due to Canadian seamen	3,373			3,373		– 4,724
	64,062,071	10,892,091	776,671	74,177,491	10,115,420	7,267,518
Treasury Board—						
National Lottery account	28,251	89,000		117,251	89,000	18,494

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Departmental deposit and trust accounts— <i>Concluded</i>						
Veterans Affairs—						
Administered trust accounts	34,107,083	14,343,902	11,591,442	36,859,543	2,752,460	3,700,109
Army benevolent fund	1,499,417	463,014	501,948	1,460,483	- 38,934	- 12,916
Less: securities held in trust	256,150			256,150		
	1,243,267	463,014	501,948	1,204,333	- 38,934	- 12,916
Canadian army welfare fund	32,487	64,801	83,938	13,350	- 19,137	13,904
Canadian Forces personnel assistance fund	711,824	109,593	447,846	373,571	- 338,253	- 11,420
Estates fund	377,202	1,259,641	985,913	650,930	273,728	332,831
Less: securities held in trust	12,100	4,000		8,100	- 4,000	3,500
	365,102	1,263,641	985,913	642,830	277,728	329,331
Veterans administration and welfare trust fund	688,321	1,122,891	1,177,856	633,356	- 54,965	- 1,943,996
Less: securities held in trust	256,239	46,076	65,569	275,732	19,493	233,456
	432,082	1,168,967	1,243,425	357,624	- 74,458	- 2,177,452
Veterans care trust accounts	8,961,450	7,893,212	7,484,604	9,370,058	408,608	154,238
Less: securities held in trust	33,857	3,672	44,252	74,437	40,580	- 57,276
	8,927,593	7,896,884	7,528,856	9,295,621	368,028	211,514
	45,819,438	25,310,802	22,383,368	48,746,872	2,927,434	2,053,070
Provincial sales taxes—						
Communications—						
National Library		39	39			
Public Archives		4,417	4,416	1	1	
		4,456	4,455	1	1	
Solicitor General—Correctional Services	- 1,864	23,828	52,192	- 30,228	- 28,364	- 4,817
	- 1,864	28,284	56,647	- 30,227	- 28,363	- 4,817
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	9,010,801	2,289,457	207,295	11,092,963	2,082,162	- 484,847
Post Office	887,742		887,742		- 887,742	73,403
Solicitor General—Royal Canadian Mounted Police	4,986,456	11,553,613	11,023,106	5,516,963	530,507	800,464
Supply and Services	39,889,022	190,702,145	182,881,683	47,709,484	7,820,462	7,057,423
	54,774,021	204,545,215	194,999,826	64,319,410	9,545,389	7,446,443
Accounts without current transactions						- 775,534
Total departmental deposit and trust accounts	806,671,139	1,620,652,608	838,021,825	1,589,301,922	782,630,783	258,866,141
Schedules C and D Crown corporations' depos- its—						
Agriculture—						
Canadian Dairy Commission account	1,567	1,047,003,692	1,045,944,829	1,060,430	1,058,863	- 2,068,794
Finance—						
Crown corporations' deposits—						
Atomic Energy of Canada Limited	20,000,000			20,000,000		
Canada Deposit Insurance Corporation ..		200,000,000		200,000,000	200,000,000	
Crown Assets Disposal Corporation		1,000,000		1,000,000	1,000,000	- 100,000
St Lawrence Seaway Authority	20,000,000	201,000,000		221,000,000	201,000,000	- 100,000
Post Office—						
Canada Post Corporation account		110,308,042		110,308,042	110,308,042	
Supply and Services—						
Royal Canadian Mint account	14,730,879	717,156,266	701,232,684	30,654,461	15,923,582	- 3,732,533
Transport—						
Canadian National (West Indies) Steam- ships Limited	95,000			95,000		
National Harbours Board—						
Special account No 1	1,717,357	1,556,842,652	1,537,957,611	20,602,398	18,885,041	- 712,161
Special account No 2	498,351	448,106	624,050	322,407	- 175,944	275,866
	2,310,708	1,557,290,758	1,538,581,661	21,019,805	18,709,097	- 436,295
Accounts without current transactions						- 11,970,295
Total Schedules C and D Crown corporations' deposits	37,043,154	3,632,758,758	3,285,759,174	384,042,738	346,999,584	- 18,307,917
Payments received in advance—						
Agriculture—Fees paid in advance—Impor- tation of foreign cattle	176,692	108,278	167,737	117,233	- 59,459	78,730
Justice—Office of the Commissioner for Fed- eral Judicial Affairs—Federal court fees ..	3,000			3,000		

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
					1982	1981
	\$	\$	\$	\$	\$	\$
Payments received in advance—<i>Concluded</i>						
Post Office—Philatelic advance account.....	1,256,485		1,256,485		- 1,256,485	169,662
Public Works—Shared-cost projects.....	1,040,598	1,318,964	1,319,718	1,039,844	- 754	487,079
Science and Technology—National Research Council—Trust fund.....	200,155	371,094	475,965	95,284	- 104,871	- 34,473
Total payments received in advance	2,676,930	1,798,336	3,219,905	1,255,361	- 1,421,569	700,998
Balances to the credit of departments and Schedule B Crown corporations—						
Communications—						
National Museums of Canada—						
Trust account.....	304,607	227,707	202,631	329,683	25,076	171,035
Less: securities held in trust.....	2,000			2,000		
	302,607	227,707	202,631	327,683	25,076	171,035
National Library—Special operating account.....	26,025	328,778	295,925	58,878	32,853	- 20,022
Social Sciences and Humanities Research Council—						
Queen's Fellowship fund.....	323,473	36,773	33,956	326,290	2,817	12,319
Less: securities held in trust.....	250,000			250,000		
	73,473	36,773	33,956	76,290	2,817	12,319
	402,105	593,258	532,512	462,851	60,746	163,332
Science and Technology—						
National Research Council—Special fund..	2,500,026	9,292,865	8,792,891	3,000,000	499,974	1,076
Natural Sciences and Engineering Research Council—Trust fund.....	234,408	508,052	615,567	126,893	- 107,515	- 97,789
	2,734,434	9,800,917	9,408,458	3,126,893	392,459	- 96,713
Veterans Affairs—						
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	1,130,234	3,827,359	4,121,890	835,703	- 294,531	- 211,065
Communications—						
Public Archives—Mackenzie King trust account.....	280,617	12,948	10,283	283,282	2,665	1,534
Finance—						
Custodian administration account.....	1,303,111	4		1,303,115	4	4
Solicitor General—						
Correctional Services—						
Federal sales tax collections.....	14,930	43,520	97,480	- 39,030	- 53,960	10,207
Accounts without current transactions.....						- 197,734
Total balances to the credit of departments and Schedule B Crown corporations	5,865,431	14,278,006	14,170,623	5,972,814	107,383	- 330,435
Total	852,256,654	5,269,487,708	4,141,171,527	1,980,572,835	1,128,316,181	240,928,787

Commonwealth institute of biological control

This account reflects the financial transactions of the Commonwealth institute of biological control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureau.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of levies was discontinued, effective August 1972.

Western grain stabilization account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, rapeseed and flax seed as well as any other seed as may be prescribed which is: (a) produced in the designated area and, (b) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account contains funds for this purpose which are received from:

- (a) levies paid by participating producers—Normally 2% of grain sales proceeds to an annual maximum of \$45,000 eligible proceeds per participant;
- (b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,
- (c) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Deposit account—Public Archives

This account is provided for the recording of advance payments received in connection with the sale of microfilm and reproductions.

Cultural exchange—Government of Manitoba

This account was established to administer funds for the Government of Manitoba, a scholarship program to encourage French nationals to undertake graduate studies in a university in Manitoba.

This account was closed during the year.

Deposit account—Consumer and Corporate Affairs

This account represents sums of moneys held in trust to defray the cost of services provided on a regular basis by the department. No interest is credited to the account.

Estate fund—Bankruptcy Act

Under the provisions of Section 5(9) of the Bankruptcy Act, the Superintendent, for the protection of an estate, may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and charged with disbursements to appointed trustees.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and charged when securities are returned to trustees.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker on behalf of various clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to various clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is debited when funds are paid to creditors and shareholders.

Unclaimed dividends and undistributed assets—Winding-up Act

Amounts in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

Immigration guarantee fund

This account records amounts collected and held pending final disposition either by refund to the original depositor or forfeiture to the Crown.

During the year, withdrawals totalled \$2,215,180 and consisted of refunds to depositors, \$1,826,084; departmental expenses recovered from deposits, \$51,902; and, forfeitures to the Crown, \$337,194.

Oil export charges sharing account

This account records the share of the oil export charges that is payable to the oil producing provinces in accordance with Section 10 of the Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces. The share of the oil export charges is in respect of oil produced in and exported from the provinces of Alberta, Manitoba and Saskatchewan, during the period November 1, 1980 to January 31, 1982.

The share payable was recorded by a charge of \$444.8 million to the revenue account—Oil export charges and by a corresponding credit to this account. The amount of \$444.8 million includes \$100.2 million taken into revenue in 1980-81. The total amount of the share will be paid to the oil producing provinces in 1982-83.

Guarantee deposits—Oil and gas

This account records cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not authorized to be paid on cash deposits.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services. Securities deposited with the Department of Supply and Services during the year totalled \$43,600,528 and securities released totalled \$17,686,752.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta to encourage the expansion of natural gas markets in provinces east of Alberta, for the period November 1, 1981 to January 31, 1987. These moneys are received in accordance with an agreement entered into between the Government of Canada and the Government of Alberta on September 1, 1981.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act and to provide for payments against any claim arising from an accident at an insured facility.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Parks Canada

This account was created to record amounts deposited with the department to ensure compliance with the terms and conditions of contracts.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all relevant transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1981-82, 1 Lira/\$0.0009265 Cdn; 1980-81, 1 Lira/\$0.001122 Cdn).

During the year, income derived from the operation of the account amounted to Lira 45,967,272—\$42,589 Cdn and disbursements for cultural activities and administrative expenses were Lira 35,157,999—\$32,574 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of \$49,656 to securities held in trust and \$17,383 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Guarantee deposits—Canadian International Development Agency

This account records insurance claims cheques for damage "in transit" of goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys to reduce the loan balance or to purchase replacement goods.

International agencies—Travel account

This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account records: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

Interest calculated at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to this account and is charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for Government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

Public officers guarantee account

Section 98 of the Financial Administration Act provides for this account and the crediting thereto of: (a) the balance of the Government officers' guarantee fund; (b) amounts paid by departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the Government officers' guarantee fund; and, (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers.

War claims fund—World War II

This account records all money received from the Custodian of Enemy Property or other sources and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report upon claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of this Commission are chargeable hereto. Interest credited to the account amounted to \$1,021,170 and was charged to interest on public debt.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes, carried out by the department on behalf of the Commission, on a contract basis.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited with the department to ensure compliance with the terms and conditions of the Coastal Fisheries Protection Act.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

NATO—Symposium—Measurement of trace metals

These funds were received from NATO to support the Symposium on accurate measurement of trace metals in sea water, being held in the spring of 1981.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash deposits and securities deposited with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services.

Cash deposits totalled \$223,198 and cash disbursements were \$319,019. Securities deposited with the Department of Supply and Services totalled \$36,982,561 and securities released totalled \$32,633,792.

Fines—Indian Act

Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the year, interest at various rates in the amount of \$152,343 was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$4,188 was credited to the account and charged to interest on public debt.

Indian agencies revenue trust bank accounts

This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and funds for community projects of various kinds.

Indian band funds

The Indian band funds represent moneys belonging to the Indian bands throughout Canada. Interest at the rates of 13.42% to 17.66% per annum in the amount of \$30,194,205 was credited to the account and charged to interest on public debt.

Details for this account are provided in the applicable departmental section of Volume II.

Indian band funds—Shares and certificates

This account records the historical value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the year, interest in the amount of \$9,590 was credited to the account and charged to interest on public debt.

Indian estate accounts

This account was established to record the estates of deceased or mentally incompetent Indians. During the year, interest in the amount of \$134,688 was credited to the account and charged to interest on public debt.

Land assurance fund

This fund was created to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Receipts and other credits consisted of fees, \$18,227; and, interest, \$16,062. There has been no claim for compensation in recent years.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians with the department to ensure compliance with the terms and conditions of the subsidy housing program carried out by the social programs division of the department.

Indian rental suspense account

In this account are recorded moneys received for rentals and leases of Indian lands such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation by the department.

During the year, interest totalling \$1,102,543 was credited to the relevant account and charged to interest on public debt.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest in the amount of \$3,776,702 was credited to the accounts and charged to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

- (a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.
- (b) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for tallymen's wages, freight costs, etc.

(c) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

Fairs and shows

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

Special account—Atomic Energy of Canada Limited

This account records funds received from Atomic Energy of Canada Limited for the training of personnel from foreign nuclear regulatory agencies and for the provision of information regarding the interpretation and application of Canadian safety requirements in the nuclear field by the Atomic Energy Control Board.

Special account—Nigeria

This account records funds received from the Nigerian Government for the placement of Nigerian students in Canadian secondary educational institutes.

Special account—Trinidad and Tobago

This account records funds received from the Government of Trinidad and Tobago for Canada's technical assistance in the redevelopment of the Piarco International Airport in Trinidad and the Crown Point Airport in Tobago, as well as the development and construction of the Golden Grove Prison Complex.

Federal court special account

This account records moneys paid into the Federal Court of Canada pursuant to an order of the Court, Rules of the Court or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the year, interest amounting to \$1,083,961 was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under authority of the Fair Wages and Hours of Labour Act and related regulations. Where an investigation by officials of the department in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts received from various departments, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under authority of the Canada Labour Code, Part III, Section 65 and the Canada Labour Standards, Regulation 23.

This account is maintained to record:

- (a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;
- (b) payments received from employers who have fallen in arrears in paying their employees. Such amounts are repaid to employees; and,
- (c) wages received from employers who cannot locate employees. Such wages are required to be paid to the Minister of Labour. Efforts are then made by the department to locate the employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this department.

United Kingdom

These accounts are maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf in accordance with the provisions of agreements between that government and the Government of Canada.

The account for Suffield, Alberta shows a debit balance since funds required were only received from the United Kingdom government after the close of the year, to cover costs incurred in 1981-82.

United States of America

This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf in accordance with the provisions of an agreement between that government and the Government of Canada.

Federal Republic of Germany

These accounts are maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf in accordance with the provisions of agreements between that government and the Government of Canada.

Netherlands

This account is maintained to record funds received from the Netherlands Government to cover expenditures to be made on its behalf in accordance with the provisions of an agreement between that government and the Government of Canada.

Provinces of Canada

This account is maintained to record funds received from provincial governments for expenditures to be made on their behalf.

This account shows a debit balance since funds were only received in May 1982 to cover costs incurred in 1981-82.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies for which specific accounts have not been established.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Strathcona trust fund

The interest on this account is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt.

Effective September 1, 1981, the total amount outstanding was withdrawn by the trustees and the account was closed.

During the year, interest to September 1, 1981 amounted to \$27,373 and was charged to interest on public debt.

Health insurance supplementary account

This account was established for payments in respect of persons who were unable to obtain or who lost coverage under the Hospital Insurance and Diagnostic Services Act and/or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the account in proportion to their population and are matched by the federal Government.

Fort Simpson Lions' Club

This account was established to record transactions relating to a donation made by the Fort Simpson Lions' Club to be used specifically to finance the purchase of an hydraulic stretcher.

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation to be used specifically to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital for a period of one year.

World Health Organization

This account records the funds received from the World Health Organization to be used for scientific projects.

Donations and bequests

This account records a bequest of \$75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis.

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$13,407 in 1981-82.

Guarantee deposits—Customs and Excise

Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, \$2,659,500; and, cash, \$62,895. Payments and other charges consisted of bonds, \$2,194,500; and, cash, \$74,600.

Temporary deposits received from importers

In this account are recorded temporary deposits in chartered bank accounts as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Guarantee fund—Bonds

This account records bonds held in safekeeping on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which is paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in this section).

Guarantee fund—Cash

This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in this section).

Post Office savings bank

This account records deposits' unclaimed balances in the Post Office savings bank.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in this section).

Candidates' election deposits

This account reflects candidates' election deposits, received in respect of a general election or by-elections, less amounts refunded to the candidates or transferred to non-tax revenue,

pursuant to the provisions of the Canada Elections Act. During the year, \$171,800 was transferred to non-tax revenue.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal government facilities and Public Service Commission instructors.

The advance payments from the private sector are credited to the account and charges by the Public Service Commission for its services are debited thereto.

Inmates' earnings

To this account are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General, Correctional services program Vote 5, Correctional services—Penitentiary service and National parole service—Operating expenditures). Canteen purchases, payments on release, damage payments, contributions to the Inmate Welfare Fund and transfers of moneys into the Inmates' trust fund account are debited to this account.

Inmates' trust fund

This account is credited with all moneys that accompany an inmate to the institution, moneys received on his behalf while in custody, transfers from the Inmates' earnings account and interest. Payments to assist in the reformation and rehabilitation of the inmate are debited to this account.

Benefit fund

All moneys received by personnel of the Royal Canadian Mounted Police in connection with the performance of duties, over and above their pay and allowances, are deposited to the fund and benefits are payable therefrom. Interest for the year amounting to \$6,610 was credited to the account and charged to interest on public debt. In addition to the credit balance in the fund of \$804,151, there was an amount of \$94,058 outstanding in loans issued from the fund for the benefit of members.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Statistics Canada—Advance payments

This account records advance payments received from Government departments, agencies and others for the purpose of financing the cost of special statistical services.

Contractors' security deposits

This account records the contractors' securities that are required for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services.

Loran C—United States Coast Guard—Deposit account

Agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland. The debit balance, in the account, is due to the excess of expenditures incurred in March 1982 over the amount on deposit in the account. The recovery payment from US Coast Guard to offset the debit was not deposited before May 1982.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses are to be financed out of the fund.

Province of Newfoundland—Social security assessment collections

To this account are credited the collections made by the federal Government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act. This account is charged with payments to Newfoundland.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews as well as any amount of cash on their person at time of death are credited to this account pending direction as to payees.

National Lottery account

This account is credited with the net revenues of Loto Canada Inc. An amount, not exceeding 5% of the net revenues credited, will be charged to the account for the purposes of physical fitness, amateur sport and recreation programs. Also to be charged to the account is: (1) an amount, not exceeding 12.5% of the net revenues credited to the account, to be paid to the government of each province, and (2) an amount, not exceeding 82.5% of the net revenues credited to the account, to be paid to the Régie des installations olympiques and to the XI Commonwealth Games Canada (1978) Foundation.

Administered trust accounts

This account is under the jurisdiction of the Canada Pension Commission and Veterans Services. Moneys held in this account include: (a) pensions placed under the administration of the Canadian Pension Commission; (b) war service gratuities paid under the War Service Grants Act and held by the department for veterans for administration or whose where-

abouts are unknown; and, (c) war veterans and civilian war allowances and assistance fund payments placed under the administration of the department.

Army benevolent fund

This account is credited with certain canteen profits and other funds and semi-annually with interest at the rate of 10.6% per annum from June 29, 1980 to June 28, 1985 on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

The Army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1982 amounted to \$1,451,169; other funds held in trust at March 31, 1982 amounted to \$9,314.

During the year, interest amounting to \$125,158 was credited to the account and charged to interest on public debt.

Canadian army welfare fund

The fund was established to provide assistance to persons who served as members of the Canadian Army (Regular) between October 1, 1946 and January 31, 1968 (including Korean veterans and their dependants), who are in financial distress. Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to \$4,243 in 1981-82.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces who enlisted on or after February 1, 1968 and their dependants when warranted by distress or other qualifying circumstances. Interest is credited to the fund semi-annually and charged to interest on public debt. Interest amounted to \$82,810 in 1981-82.

Estates fund

The proceeds of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization.

Veterans administration and welfare trust fund

Moneys held in this account include: (a) donations, legacies, gifts, bequests, etc, received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions and for the benefit of patients in departmental institutions; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; and, (c) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long-term treatment cases; and, (b) war service gratuities paid under the War Service Grants Act and held by the department for veterans while under treatment.

Provincial sales taxes—National Library

This account is provided for the recording of provincial sales taxes collected on behalf of provincial governments in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Public Archives

This account is provided for the recording of provincial sales taxes collected on behalf of provincial governments in connection with the sale of microfilm and reproductions.

Provincial sales taxes—Correctional Services

This account is credited with provincial sales taxes on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces.

The debit balance, in the account, is due to the fact that taxes are remitted at time of sale and in advance of being reported as collected.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and RCMP personnel, by deductions from pay and allowances where applicable.

Canadian Dairy Commission account

This account is credited with: (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act; and, (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. Payments and other charges represent: (a) all expenditures under the Act except those to be paid pursuant to Section 14; and, (b) all amounts paid to the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act or as interest on any such loans.

All loans made to the Commission pursuant to Section 16 of the Canadian Dairy Commission Act are recorded as contra items under loans, investments and advances—Crown corporations and agencies.

Crown corporations' deposits

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Canada Post Corporation account

This account was established to record the Government's liability to the Canada Post Corporation.

The Post Office Department became a Crown corporation on October 16, 1981. However, the Corporation continued to use the Consolidated Revenue Fund for banking purposes. Accordingly, the outstanding money orders of the Corporation as at March 31, 1982, in the amount of \$57.8 million, are included as part of this account, whereas the outstanding money orders of the Post Office Department as at March 31, 1981, in the amount of \$61.4 million, are reported as "Other Liabilities" (see Section 9 of this volume).

Royal Canadian Mint account

This account was established to record the Government's liability to the Royal Canadian Mint.

Canadian National (West Indies) Steamships Limited

This account records a deposit by the Canadian National (West Indies) Steamships Limited covering a transfer of funds to be held pending the wind-up of the Corporation.

National Harbours Board

These accounts are maintained in accordance with Section 24 of the National Harbours Board Act.

Current revenues are credited to special account No 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

Federal court fees

Under the provisions of Section 57 of the Federal Court Act, all fees collected under the Act are credited to the Receiver General for Canada. In some instances, amounts are deposited with the Administrator of the Court to be used for payment of fees as services are rendered.

Philatelic advance account

This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in this section).

Shared-cost projects

This account records the receipt in advance of moneys from federal Government departments and others for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation by way of gift, bequest or otherwise, interest on any securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of \$75 was credited to the account and charged to interest on public debt.

Special operating account—National Library

This account records all moneys received for the purpose of the National Library by way of donation, bequest or otherwise. Any amounts required for the purposes of the Act may be paid out of this account or out of any money appropriated by Parliament for such purposes.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This account acknowledges the transfer, from the Canada Council, of the administration and control of the Queen's Fellowship fund. The capital has been invested in bonds of Abitibi Paper Ltd, at 10½% interest, payable semi-annually, due March 1, 1995. The income derived from the investment is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, \$6,804,417; capital, \$500,000; information services, \$1,848; sale of publications, \$1,821,943; and, miscellaneous receipts, \$164,657 under authority of the National Research Council Act. An amount of \$8,792,891 was charged hereto, of which an amount of \$5,642,919 was credited to National Research Council Vote 5, \$500,000 to National Research Council Vote 10, and, \$2,649,972 to National Research Council Vote 15, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to record this agency's liability to those other organizations.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The amount of \$225,000 was credited to this account. Interest computed in accordance with the terms of the Laurier House Act is to be credited to the account at the end of each year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the year, interest amounting to \$43,358 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the year to the Consolidated Revenue Fund.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against or expenses of the Custodian.

Federal sales tax collections—Correctional Services

This account is credited with federal sales tax collected on sales made by the Canadian Penitentiary Service and debited with remittances to National Revenue.

The debit balance, in the account, is due to the fact that taxes are remitted at time of sale and in advance of being reported as collected.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of the provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and the related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with the provincial and territorial governments to collect income taxes on their behalf and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with the provinces and territories (Quebec excepted) to collect the individual income tax and with the provinces and territories (Alberta, Ontario and Quebec excepted) to collect the corporation income tax, and to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to the provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Any adjustment will be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government. Transactions on behalf of the Public Service death benefit account, the crop reinsurance fund, the regular forces death benefit account and the veterans' insurance fund, account for the greater part of the transactions of these accounts.

Table 8.13 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 8.13**OTHER SPECIFIED PURPOSE ACCOUNTS**

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Agriculture—						
Crop reinsurance fund	94,209,367	29,105,158	9,075,189	114,239,336	20,029,969	6,795,308
Employment and Immigration—						
Annuities agents' pension account	75,764	11,904	18,240	69,428	- 6,336	- 5,017
Finance—						
Insurance—Civil service insurance fund	17,808,208	402,270	939,041	17,271,437	- 536,771	- 600,481
Fisheries and Oceans—						
Fishing vessel insurance plan	9,794,367	4,175,584	6,461,832	7,508,119	- 2,286,248	- 830,916
National Defence—						
Regular forces death benefit account	38,491,291	10,187,104	6,016,035	42,662,360	4,171,069	2,872,836
Parliament—						
Members of Parliament retiring allowances account	11,339,160	4,382,272	1,859,611	13,861,821	2,522,661	580,854
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	10,715,255	1,024,490	475,216	11,264,529	549,274	519,424
Treasury Board—						
Locally-engaged contributory pension account	448,474	239,845	114,216	574,103	125,629	157,471
Public Service death benefit account	115,225,347	52,421,899	26,388,114	141,259,132	26,033,785	20,008,338
Retirement fund	6,839	733	2,269	5,303	- 1,536	- 1,679
	115,680,660	52,662,477	26,504,599	141,838,538	26,157,878	20,164,130
Veterans Affairs—						
Returned soldiers' insurance fund	2,639,810	67,249	422,903	2,284,156	- 355,654	- 327,895
Veterans' insurance fund	28,092,848	1,263,155	2,726,332	26,629,671	- 1,463,177	- 610,273
	30,732,658	1,330,404	3,149,235	28,913,827	- 1,818,831	- 938,168
Total	328,846,730	103,281,663	54,498,998	377,629,395	48,782,665	28,557,970

Crop reinsurance fund

Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 5(1) of the Act provides authority to establish an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

Annuities agents' pension account

This pension plan was established for annuities agents. During the year, interest amounting to \$2,749, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch as former employer amounted to \$9,153.

Civil service insurance fund

In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to Subsection 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, \$37,874; and, an amount of \$364,396 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1981. Payments and other charges consisted of death benefits, \$610,935; cash surrender value, \$277,824; annuities, \$49,817; and, premium refunds, \$465.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses. The account is credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1.

Regular forces death benefit account

This account is maintained under the Canadian Forces Superannuation Act. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; (b) benefits paid in respect of elective regular forces participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; and, (c) portion of benefit payable for which a single premium has been paid by the Government.

TABLE 8.14

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance	38,491,291	35,618,455
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	5,253,187	4,645,992
Government's contribution	1,001,089	1,024,866
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of \$500 without contribution	305,350	277,450
Interest	3,627,478	3,079,425
	10,187,104	9,027,733
	48,678,395	44,646,188
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	6,016,035	6,154,897
Closing balance	42,662,360	38,491,291

Members of Parliament retiring allowances account

The Members of Parliament Retiring Allowances Act provides retiring allowances on a contributory basis to persons who have served as Members of Parliament. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of deceased members.

Receipts and other credits consist of: (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 10% of the full amount of salary; (c) contributions for previous sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the Government of an amount equal to contributions paid or which have become payable in the year; (f) interest credited quarterly; and, (g) repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (a) payments of annual allowances; (b) withdrawal allowances; (c) refunds of contributions which are in excess of the maximum required; and, (d) transfers of funds to the Public Service Superannuation Account.

TABLE 8.15

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance.....	11,339,160	10,758,306
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current.....	1,640,001	842,194
Arrears of principal, interest and mortality insurance.....	137,310	59,958
Government contributions—		
Current.....	1,640,001	842,194
Interest on fund.....	964,960	806,597
	<u>4,382,272</u>	<u>2,550,943</u>
	15,721,432	13,309,249
PAYMENTS AND OTHER CHARGES—		
Annual allowances.....	1,849,475	1,837,957
Withdrawal allowances.....	6,380	132,132
Interest on withdrawals.....	3,756	
	<u>1,859,611</u>	<u>1,970,089</u>
Closing balance.....	13,861,821	11,339,160

Dependants' pension fund

This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependants' pension fund is maintained by 5% contributions thereto from the pay of members of the Force other than commissioned officers.

Locally-engaged contributory pension account

This account pertains to Part II of the Locally-Engaged Pension Regulations. The account is credited with contributions from locally-engaged employees and is charged with the subsequent payment of benefits.

Public Service death benefit account

This account was established under the Public Service Superannuation Act.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (b) benefits of \$500 paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Public Service Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

TABLE 8.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1981-82	1980-81
	\$	\$
Opening balance.....	115,225,347	95,217,009
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations.....	34,451,938	27,503,504
Government—		
One-sixth of benefit payments—General.....	4,219,009	3,092,257
Single premium for \$500.....	1,601,620	1,494,358
Public Service corporations.....	959,831	437,909
Interest.....	11,189,501	8,440,980
	<u>52,421,899</u>	<u>40,969,008</u>
	167,647,246	136,186,017
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General.....	25,314,058	19,785,948
Life coverage of \$500.....	1,041,031	1,132,477
Other death benefit payments.....	33,025	42,245
	<u>26,388,114</u>	<u>20,960,670</u>
Closing balance.....	141,259,132	115,225,347

Retirement fund

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on the public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Returned soldiers' insurance fund

This account was established by the Returned Soldiers' Insurance Act, to provide life insurance to veterans of World War I. The account was credited with the amount received as premiums and an amount of \$62,802 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1981 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received was August 31, 1933.

Veterans' insurance fund

This account was established by the Veterans' Insurance Act to provide life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$745,298 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1981 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance could have been received was October 31, 1968.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and Canada Pension Plan Investment Fund

(Established by the Canada Pension Plan)

AUDITOR'S REPORT

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the Account and the Fund for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the statements, applied on a basis consistent with that of the preceding year.

As explained in Notes 1 and 6, these statements are not intended to show the adequacy of the balance in the Account to meet, on an actuarial basis, the future obligations of the Canada Pension Plan. Projections by the Chief Actuary indicate that, if no change is made in the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and expenses would exceed the amount of annual contributions by 1985. If the increase in contribution rate were delayed beyond 1992, the balance of the Account would begin to decline and by the year 2003, would be exhausted. Since a major financial change takes place at each of these dates and as a change in the general level of benefits or in the rate of contributions requires agreement by the Provinces and, unless waived, a delay to at least January 1 of the third year following the year in which notice of change was laid before Parliament, a decision on long-term financing arrangements needs to be made in the near future.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 17, 1982

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT

FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Receipts		
Contributions—employees, employers and self-employed	3,281,872	2,689,294
Interest income (Note 4)	1,850,335	1,518,770
	<u>5,132,207</u>	<u>4,208,064</u>
Disbursements		
Benefits		
Retirement pensions	1,597,155	1,286,234
Survivors' pensions	402,747	328,030
Disability pensions	280,515	237,355
Orphans' benefits	85,119	78,080
Death benefits	55,273	50,833
Disabled contributors' child benefits	34,762	30,392
	<u>2,455,571</u>	<u>2,010,924</u>
Expenses (Note 5)		
Collection of contributions	33,023	31,694
Administration	30,448	22,880
Accounting and computer services ..	8,629	8,475
Accommodation	2,091	1,864
Assignment of social insurance numbers and maintenance of central index	1,789	1,556
Actuarial services	372	264
	<u>76,352</u>	<u>66,733</u>
	<u>2,531,923</u>	<u>2,077,657</u>
Increase in balance	2,600,284	2,130,407
Balance at beginning of year	18,946,922	16,816,515
Balance at end of year	<u>21,547,206</u>	<u>18,946,922</u>
Represented by:		
Canada Pension Plan Investment Fund	20,522,330	18,074,576
Operating balance on deposit with the Receiver General	1,024,876	872,346
	<u>21,547,206</u>	<u>18,946,922</u>

Approved:

D. M. LYNGSETH
*Assistant Deputy Minister
Income Security Programs*

J. L. FRY
*Deputy Minister
Department of National Health and Welfare*

Canada Pension Plan Account and Canada Pension Plan Investment Fund—Continued

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	Balance at beginning of year	Amounts charged—purchases	Balance at end of year
Investment in securities (Note 3)			
Provinces			
Newfoundland	367,217	52,973	420,190
Prince Edward Island	75,165	11,504	86,669
Nova Scotia	711,956	96,251	808,207
New Brunswick	532,028	75,637	607,665
Quebec	87,505	6,316	93,821
Ontario	9,795,194	1,268,736	11,063,930
Manitoba	1,046,437	135,001	1,181,438
Saskatchewan	806,768	109,647	916,415
Alberta	1,835,939	295,844	2,131,783
British Columbia	2,679,986	378,223	3,058,209
Canada	17,938,195	2,430,132	20,368,327
	136,381	17,622	154,003
	18,074,576	2,447,754	20,522,330

Approved:

D. M. LYNGBETH
Assistant Deputy Minister
Income Security Programs

J. L. FRY
Deputy Minister
Department of National Health and Welfare

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1982

1. Authority and objectives

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament. The objective of the Account is to record the contributions, interest income, benefits and expenses under the Plan. Its balance is not intended to represent the future obligations of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan. Its objective is to record the investment in securities of the Provinces and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) respectively. Contributions, interest income and benefits are recorded on a cash basis. Contributions are received from the Department of National Revenue—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses include amounts relating to work performed or services rendered

prior to April 1. The balance in the Account represents the accumulated excess of contributions and interest income over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2). All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance. The securities bear interest based on the average market yield of Canada bonds having 20 years or more to maturity as of the beginning of the month preceding the month in which the securities are issued.

3. Investment in securities

When the operating balance on deposit with the Receiver General exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for purchase of securities of the Provinces and Canada.

Provinces are notified monthly of such excess that is available for the purchase of their securities. The amount available to each province is the proportion that contributions credited to the Account during the preceding ten years in respect of employment in that province is of the total contributions in those years. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

4. Interest income

	1982	1981
	(in thousands of dollars)	
Interest received on investment in securities held by the Fund		
Provinces		
Newfoundland	35,203	29,212
Prince Edward Island	7,277	5,986
Nova Scotia	68,687	56,082
New Brunswick	50,306	42,266
Quebec	8,043	7,208
Ontario	921,261	776,363
Manitoba	98,518	83,020
Saskatchewan	76,209	63,922
Alberta	179,656	141,208
British Columbia	248,978	211,593
Canada	1,694,138	1,416,860
	13,046	10,465
	1,707,184	1,427,325
Interest on operating balance	143,151	91,445
	1,850,335	1,518,770

The weighted average rate of interest on securities purchased during the year was 15.43% (1981—12.70%).

Interest on the operating balance, credited at the end of each month, is based on the average daily balance for the preceding month at rates equal to the average yields at

Canada Pension Plan Account and Canada Pension Plan Investment Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

tender on three-month Treasury bills during the month in respect of which interest is paid, less 1/8 of 1 per cent. During the year, interest was credited at a weighted average rate of 17.21% (1981—13.19%).

5. Expenses

Expenses of the Account represent the costs of administration charged for services provided by six federal government departments: National Revenue—Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index) and Insurance (actuarial services).

6. The Canada Pension Plan

The Canada Pension Plan is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Plan is not designed to be fully funded on a private sector pension plan basis. However, if the Plan had been designed to be fully funded, the Chief Actuary has estimated, based generally on the same assumptions made in his December 31, 1977 report, that an amount of \$134.4 billion would be required at December 31, 1981 to pay future benefits of all contributors and pensioners in the Plan at that time.

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 3. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

Under the Plan, the Chief Actuary of the Department of Insurance is required to prepare an actuarial report on its operation and the state of the Account at least once every five years and to update the latest report whenever legislation affecting the Plan is introduced in the House of Commons. The most recent report, tabled in the House of Commons on December 18, 1978, indicated that if no changes were made to the combined employer-employee contribution rate of 3.6%, the annual cost of benefits and

expenses would exceed the amount of annual contributions by the year 1985.

After 1985, a gradually increasing proportion of the interest income would be needed to finance benefits and expenses, and no further funds, apart from the reinvestment of a portion of interest owed to the Account, would be available to the provinces as loans. The Account would continue to grow until 1992 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1992, the balance of the Account would start to decline and by the year 2003, it would be exhausted. The contribution rate would then be required to be adjusted upwards, eventually reaching 8 to 9% by the year 2025.

While the Plan is administered by the Government of Canada, the Government does not have exclusive authority to effect changes to the Plan. Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the ten provinces having an aggregate of not less than two-thirds of the population, and a delay, before coming into force, to at least January 1 of the third year following the year in which notice of intention to make the change was laid before Parliament. However, this latter requirement has been waived on two occasions when changes to the Plan have been enacted.

A long-term financing philosophy for the Plan which will include the timing and rate of increase of the contribution rate is being considered by the Provinces and the Federal Government.

Unemployment Insurance Account

(Established under the Unemployment Insurance Act, 1971)

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Unemployment Insurance Account as at December 31, 1981 and the statement of revenues and expenses for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

As explained in Note 5 to the financial statements, my Office conducted a study, comparable to that carried out in 1978, of benefit payments. The results of the current study established that overpayments and underpayments of benefits not previously identified by the Commission still exist but to a lesser extent than in 1978.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
September 22, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981 (in thousands of dollars)

ASSETS			LIABILITIES		
	1981	1980		1981	1980
Deposit with the Receiver General for Canada	449,061	191,478	Unredeemed warrants	191,898	199,195
Due from claimants (Note 3)	57,311	51,420	Source deductions payable	33,506	26,922
Due from Canada (Note 4)	50,304		Due to Canada (Note 4)		22,632
				225,404	248,749
			SURPLUS (DEFICIT)		
			Balance at beginning of the year	(5,851)	649,689
			Excess of revenues over expenses (expenses over revenues) for the year	337,123	(655,540)
			Balance at end of the year	331,272	(5,851)
	556,676	242,898		556,676	242,898

Approved by the Commission:

PAUL GAUVIN
*Executive Director
Finance and Administration*

GAETAN LUSSIER
Chairman

Unemployment Insurance Account—Continued

STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 1981 (in thousands of dollars)

	1981	1980
Revenues		
Premiums from employers and employees	4,716,417	3,124,858
Interest on the deposit with the Receiver General for Canada	26,447	12,009
Penalties	4,092	3,706
	<u>4,746,956</u>	<u>3,140,573</u>
Expenses		
Benefits (Note 5 and Schedule)	4,757,390	4,331,996
Administration	639,449	489,506
Bad debts (Note 3)	4,483	4,960
	<u>5,401,322</u>	<u>4,826,462</u>
Excess of expenses over revenues before Government's share of benefits	654,366	1,685,889
Government's share of benefits (Note 6 and Schedule)	991,489	1,030,349
Excess of revenues over expenses (expenses over revenues) for the year	<u>337,123</u>	<u>(655,540)</u>

NOTES TO FINANCIAL STATEMENTS DECEMBER 31 1981

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental Crown corporation under the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial operations relating to this objective are reported through the Account.

In the accounts of Canada, an account (Unemployment Insurance Account) was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this account. Benefits and administration expenses are paid out of the Consolidated Revenue Fund and charged to this account.

2. Accounting policies

(a) Premiums from employers and employees

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees. These premiums are recorded based on the estimate for the current year and include adjustments between actual and estimated premiums of prior years.

(b) Interest

Interest earned on the deposit with the Receiver General for Canada is reduced by the interest charged on any advances made by the Government of Canada to the Account, and is recorded on an accrual basis.

(c) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(d) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments under Section 142 of the Act.

(e) Administration expenses

The costs of administration of the Act are determined by Regulation and are charged to the Account by the Commission.

(f) Government's share of benefits

The Government's share of benefits is recorded on an accrual basis.

3. Due from claimants

	1981	1980
	(in thousands of dollars)	
Benefit overpayments and penalties receivable	54,329	51,789
Less: allowance for doubtful accounts	<u>31,968</u>	<u>30,769</u>
	22,361	21,020
Benefit repayments under Section 142 of the Act	<u>34,950</u>	<u>30,400</u>
	<u>57,311</u>	<u>51,420</u>

Bad debts expense includes \$3.3 million (1980 – \$2.7 million) of uncollectable overpayments and penalties written off under authority of Section 60(2) of the Unemployment Insurance Regulations.

4. Due from (to) Canada

	1981	1980
	(in thousands of dollars)	
Government's share of benefits	58,909	(27,165)
Premiums from employers and employees	14,417	7,857
Interest on the deposit with the Receiver General for Canada	6,064	2,811
Administration expenses	(28,575)	(6,919)
Other	(511)	784
	<u>50,304</u>	<u>(22,632)</u>

5. Overpayments and underpayments of benefits

The Commission is responsible for exercising the control necessary to ensure the initial and continuing eligibility of approximately 2.4 million individual claimants to whom benefits were paid in 1981, while providing prompt and efficient service to those who are entitled to receive benefits under the Act.

Because of the large number of claimants to be monitored and the requirement for prompt service, internal control procedures are selective rather than universal in application and the Commission relies mainly on the verification of claims after claimants have begun to receive benefits. Therefore, it is possible that overpayments and underpayments of benefits could be made.

Since 1979, the Commission has implemented and expanded the application of new systems and other procedures to improve its internal control and decision-making process in respect of benefit payments. In 1981, to evaluate these changes, the Office of the Auditor General

Unemployment Insurance Account—Concluded

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981—Concluded

conducted a study using statistical sampling, comparable to that carried out in 1978, of benefits paid during the year.

The results of the current study established that overpayments and underpayments of benefits not previously identified by the Commission still exist but to a lesser extent than in 1978. Also the study indicated that overpayments are estimated at \$178 million (\$290 million in 1978) and underpayments are estimated at \$57 million (\$67 million in 1978). Furthermore, the Commission did not adhere, in a significant number of instances, to all its administrative procedures in processing continuing benefit payments and part of the amounts so paid could represent further overpayments and underpayments.

6. Government's share of benefits

In 1981, following changes made in 1980, the Government's share of benefits for initial, extended duration of employment and extended national unemployment rate represents final adjustments relating to 1980 only.

The benefits for the extended regional unemployment rate and the fishing benefits are the sole responsibility of the Government.

The Government's share of fishing benefits represents the benefits paid minus the fishing premiums which are collected for the Government of Canada.

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981		1980	
	Total Benefits	Government's Share of Benefits	Total Benefits	Government's Share of Benefits
Initial	2,996,209	1,079	2,777,847	152,447
Extended duration of employment and national unemployment rate	313,888	44	283,097	13,535
Extended regional unemployment rate	907,871	907,871	791,829	791,769
Maternity	268,578		232,602	
Sickness	162,409		153,313	
Special severance	16,127		13,846	
	4,665,082	908,994	4,252,534	957,751
Fishing	92,308	82,495	79,462	72,598
	4,757,390	991,489	4,331,996	1,030,349

Unemployment Insurance Account—Continued

STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED DECEMBER 31, 1981 (in thousands of dollars)

	1981	1980
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Premiums from employers and employees	4,716,417	3,124,858
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NOTES TO FINANCIAL STATEMENTS DECEMBER 31 1981

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	<u>50,304</u>	<u>(22,632)</u>

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Since 1979, the Commission has implemented and expanded the application of new systems and other procedures to improve its internal control and decision-making process in respect of benefit payments. In 1981, to evaluate these changes, the Office of the Auditor General

Unemployment Insurance Account—Concluded**NOTES TO FINANCIAL STATEMENTS**DECEMBER 31, 1981—*Concluded*

conducted a study using statistical sampling, comparable to that carried out in 1978, of benefits paid during the year.

The results of the current study established that overpayments and underpayments of benefits not previously identified by the Commission still exist but to a lesser extent than in 1978. Also the study indicated that overpayments are estimated at \$178 million (\$290 million in 1978) and underpayments are estimated at \$57 million (\$67 million in 1978). Furthermore, the Commission did not adhere, in a significant number of instances, to all its administrative procedures in processing continuing benefit payments and part of the amounts so paid could represent further overpayments and underpayments.

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The Government's share of fishing benefits represents the benefits paid minus the fishing premiums which are collected for the Government of Canada.

SCHEDULE OF BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 1981

(in thousands of dollars)

	1981		1980	
	Total Benefits	Government's Share of Benefits	Total Benefits	Government's Share of Benefits
Initial	2,996,209	1,079	2,777,847	152,447
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Extended regional unemployment rate	907,871	907,871	791,829	791,769
Maternity	268,578		232,602	
Sickness	162,409		153,313	
Special severance	16,127		13,846	
	4,665,082	908,994	4,252,534	957,751
Fishing	92,308	82,495	79,462	72,598
	4,757,390	991,489	4,331,996	1,030,349

Government Annuities Account

(Established by the Government Annuities Act)

AUDITOR'S REPORT

THE HONOURABLE LLOYD AXWORTHY, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1981 and the statements of revenue and expenditure, and unpaid annuities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Government Annuities Account as at March 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policy set out in Note 2 to the financial statements and generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 20, 1981

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Deposit with the Receiver General for Canada	1,112,208,226	1,125,604,424	Accounts payable.....	51,942	373,372
Accrued interest due from Canada	80,968,654	82,117,868	Actuarial surplus due to Canada	2,781,091	1,583,229
Accounts receivable.....	33,336	453,916	Unpaid annuities	1,190,377,183	1,206,219,607
	1,193,210,216	1,208,176,208		1,193,210,216	1,208,176,208

The accompanying notes are an integral part of the financial statements.

Approved:

PAUL GAUVIN
*Acting Executive Director
Finance and Administration
Canada Employment and Immigration Commission*

Approved:

J. D. LOVE
*Chairman
Canada Employment and Immigration Commission*

Government Annuities Account—Concluded

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Revenue		
Interest	81,031,163	82,117,868
Premiums	1,823,650	2,373,537
Other	19,902	64,375
	<u>82,874,715</u>	<u>84,555,780</u>
Expenditure		
Annuities paid	93,600,090	92,036,478
Refunds of premiums	3,781,865	4,836,863
Unclaimed annuities (Note 3)	137,322	336,088
	<u>97,519,277</u>	<u>97,209,429</u>
Excess of expenditure over revenue before actuarial surplus	14,644,562	12,653,649
Actuarial surplus—Excess of the re- corded unpaid annuities over the cal- culated unpaid annuities at year-end ..	1,197,862	1,583,229
Excess of expenditure over revenue for the year	15,842,424	14,236,878

The accompanying notes are an integral part of the financial statements.

STATEMENT OF UNPAID ANNUITIES FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	1,206,219,607	1,220,456,485
Excess of expenditure over revenue for the year ..	15,842,424	14,236,878
Balance at end of the year	<u>1,190,377,183</u>	<u>1,206,219,607</u>
Balance at end of the year comprises:		
Annuitants' premiums and accrued interest for unmatured annuities	523,259,225	547,102,668
Present value of matured annuities	667,117,958	659,116,939
	<u>1,190,377,183</u>	<u>1,206,219,607</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1981

1. Authorization and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act c. G6, R.S. and modified by the Government Annuities Improvement Act 1974-75-76, c. 83.

The purpose of the Account was to assist individuals and groups of Canadians to provide for their later years by the purchase of Government annuities. The purpose of the Improvement Act, assented to on December 20, 1975, was to increase the rate of return on Government Annuity contracts, to increase their flexibility and to discontinue future sales thereof.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Calculation of unpaid annuities

In accordance with section 15 of the Government Annuities Improvement Act and Regulations, unpaid annuities represent accumulated premiums and accrued interest for unmatured annuities and the present value of matured annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as are prescribed.

(b) Actuarial surplus

If at the end of any fiscal year the calculation of unpaid annuities exceeds or is less than the recorded unpaid annuities, the difference results in an actuarial deficit or surplus which is credited or charged to the Government Annuities Account within the Consolidated Revenue Fund.

(c) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(d) Revenue—Interest

Interest is calculated annually on unpaid annuities, at a rate of seven per cent, as required by the Government Annuities Improvement Act.

3. Unclaimed annuities

The unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund for annuities which cannot be paid because annuitants cannot be located.

4. Services provided without charge

Administrative expenditures of the Government Annuities Account are provided by the Canada Employment and Immigration Commission.

For the fiscal year ended March 31, 1981, these expenditures totalled \$3,499,000 (\$3,223,000 for 1980). Included therein are amounts for services provided without charge by other government departments to the Commission.

Royal Canadian Mounted Police (Dependants)

Pension Fund

(Established by the Royal Canadian Mounted Police Pension Continuation Act)

AUDITOR'S REPORT

THE HONOURABLE ROBERT KAPLAN, P.C., M.P.
SOLICITOR GENERAL

I have examined the statement of receipts and disbursements and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Fund and its balance for the year ended March 31, 1982 in accordance with the accounting policy set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
July 14, 1982

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Receipts		
Contributions by members	34,854	35,489
Interest	989,636	869,952
	<u>1,024,490</u>	<u>905,441</u>
Disbursements		
Withdrawal of contributions	25,296	29,452
Pensions to dependants	449,920	356,565
	<u>475,216</u>	<u>386,017</u>
Excess of receipts over disbursements	549,274	519,424
Fund balance at beginning of the year....	10,715,255	10,195,831
Fund balance at end of the year:		
On deposit with the Receiver General for Canada	11,264,529	10,715,255

Approved:

R. D'AOUST
Departmental Services Officer

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1982

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 in the Consolidated Revenue Fund and is administered under section 55 of Part IV of the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is to be credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pension benefits paid.

Section 56 of the Act directs the Minister of Finance to have an actuarial examination of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund out of any unappropriated moneys in the Consolidated Revenue Fund such amount as may be required to re-establish solvency of the Fund.

2. Accounting policy

All transactions of the Fund are accounted for on a cash basis.

3. Supplementary information

The most recent actuarial examination was made as at March 31, 1980. The valuation disclosed an actuarial surplus of \$1,730,000 of which \$1,048,000 was allocated to the payment of increased pension benefits, retroactive to January 1, 1980.

SECTION 9

1981-82

PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	<i>Page</i>
Interest and matured debt	9.2
Accounts payable.....	9.3
Outstanding cheques, warrants and postal money orders	9.3
Miscellaneous.....	9.4

OTHER LIABILITIES

This section presents gross transactions and year-end balances for those accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well

as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

Table 9.1 presents the year-end balances for other liabilities.

TABLE 9.1

OTHER LIABILITIES

	April 1/1981	March 31/1982	Net increase or decrease (-)	
	\$	\$	1982	1981
			\$	\$
Interest and matured debt, Table 9.2	4,872,992,669	6,721,287,092	1,848,294,423	399,843,400
Less: unamortized discount on Treasury bills	710,873,625	626,272,803	- 84,600,822	213,376,391
	<i>4,162,119,044</i>	<i>6,095,014,289</i>	<i>1,932,895,245</i>	<i>186,467,009</i>
Accounts payable	2,264,048,425	2,441,913,803	177,865,378	772,458,408
Outstanding cheques, warrants and postal money orders, Table 9.3	2,292,980,162	2,322,091,912	29,111,750	8,495,849
Miscellaneous, Table 9.4	98,869,176	111,722,684	12,853,508	18,010,177
Account without current transactions				- 18,061,607
Total	8,818,016,807	10,970,742,688	2,152,725,881	967,369,836

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds and matured debt payable in Canadian dollars.

Table 9.2 presents a summary of the balances and transactions in this account.

TABLE 9.2

INTEREST AND MATURED DEBT

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
					\$	\$
Interest due	2,220,619,880	12,849,036,404	12,817,151,294	2,252,504,990	31,885,110	- 31,287,217
Interest accrued	2,164,017,337	7,084,882,992	5,579,269,162	3,669,631,167	1,505,613,830	303,085,881
Provision for compound and bonus interest on Canada savings bonds—						
Compound interest—						
Series 23	37,723,000	14,325,000		52,048,000	14,325,000	8,422,000
Series 25	100,013,000	18,937,000	118,950,000		- 100,013,000	23,573,000
Series 27	15,480,000	17,893,000		33,373,000	17,893,000	11,660,000
Series 28	6,513,000	8,723,000		15,236,000	8,723,000	4,833,000
Accounts without current transactions						- 72,014,000
	<i>159,729,000</i>	<i>59,878,000</i>	<i>118,950,000</i>	<i>100,657,000</i>	<i>- 59,072,000</i>	<i>- 23,526,000</i>
Bonus interest—						
Series 23	15,651,000	28,641,000		44,292,000	28,641,000	11,651,000
Series 25	36,911,000	35,389,000	72,300,000		- 36,911,000	26,411,000
Series 27	24,788,000	56,601,000		81,389,000	56,601,000	18,978,000
Series 28	12,567,000	30,818,000		43,385,000	30,818,000	9,437,000
Series 29	41,315,000	176,055,000		217,370,000	176,055,000	26,165,000
Series 30	19,135,000	93,957,000		113,092,000	93,957,000	11,845,000
Series 31	9,324,000	46,957,000		56,281,000	46,957,000	5,964,000
Accounts without current transactions						- 14,770,000
	<i>159,691,000</i>	<i>468,418,000</i>	<i>72,300,000</i>	<i>555,809,000</i>	<i>396,118,000</i>	<i>95,681,000</i>
	<i>319,420,000</i>	<i>528,296,000</i>	<i>191,250,000</i>	<i>656,466,000</i>	<i>337,046,000</i>	<i>72,155,000</i>
Matured debt payable in Canadian dollars	168,935,452	124,026,120,523	124,052,371,040	142,684,935	- 26,250,517	55,889,736
Total	4,872,992,669	144,488,335,919	142,640,041,496	6,721,287,092	1,848,294,423	399,843,400

Interest due

Interest due is the amount of interest on the bonded debt, which is payable by coupon but for which the coupons have not been presented for payment.

Interest accrued

Interest accrued is the amount of interest accumulated as at March 31 on the bonded debt and certain liabilities, that is not due and payable until some future date.

Provision for compound and bonus interest on Canada savings bonds

This account records the amount estimated and set aside each year to meet future obligations for additional interest payments in accordance with the term of the issues, to holders of certain Canada savings bonds with special interest features.

Matured debt payable in Canadian dollars

This account records the financial obligations represented by certificates of indebtedness issued by the Government of Canada that have become due but that have not as yet been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue only when they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

TABLE 9.3**OUTSTANDING CHEQUES, WARRANTS AND POSTAL MONEY ORDERS**

	April 1/1981	March 31/1982	Net increase or decrease (-)	
	\$	\$	1982	1981
Outstanding cheques	2,084,301,927	2,131,749,127	47,447,200	- 7,945,747
Warrants for hog and lamb premiums	3,172	3,148	- 24	24
Post Office—				
Money orders	61,356,024		- 61,356,024	1,369,453
Outstanding salary warrants	1,185,273		- 1,185,273	104,338
	62,541,297		- 62,541,297	1,473,791
Imprest account cheques	427,891	437,251	9,360	32,927
Unemployment Insurance warrants	145,705,875	189,902,386	44,196,511	14,934,854
Total	2,292,980,162	2,322,091,912	29,111,750	8,495,849

Outstanding cheques

Cheques issued in Canadian dollars and unpaid as at March 31, are recorded in this account. Cheques remaining outstanding for 10 years are transferred to non-tax revenue.

Cheques in foreign currencies are credited at the time of issue to appropriate "cash in Receiver General current deposits accounts".

Warrants for hog and lamb premiums

The balance in this account represents outstanding unredeemed warrants.

During the year, the account was charged with warrants redeemed.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to a contractual arrangement, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed an annual ceiling.

Outstanding Cheques, Warrants and Postal Money Orders

This account records the cheques, warrants and postal money orders issued but not yet presented for payment.

Table 9.3 presents a summary of the balances and transactions in this account.

Post Office money orders

This account represents the liability for money orders outstanding at year end.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. Since the Canada Post Corporation uses the Consolidated Revenue Fund for banking purposes, the outstanding money orders of the Corporation as at March 31, 1982, in the amount of \$57.8 million, are included as part of the Canada Post Corporation account (a deposit and trust account in Section 8 of this volume).

Post Office outstanding salary warrants

This account represents the liability for salary warrants issued to employees at revenue and semi-staff post offices, who are paid out of postal revenue.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in Section 8 of this volume).

Imprest account cheques

Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been

transferred to non-tax revenue), are recorded in this account. In the year, an amount of \$46,320 was transferred to revenue.

Unemployment Insurance warrants

This account records outstanding Unemployment Insurance warrants.

Other Liabilities—Miscellaneous

Table 9.4 presents a summary of the balances and transactions for miscellaneous other liabilities.

TABLE 9.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (—)	
	\$	\$	\$	\$	1982	1981
Post Office unfilled philatelic cash sales	146,566		146,566		— 146,566	26,644
Eldorado Mining and Refining Limited— Unrepresented capital stock	23,763			23,763		— 135
Miscellaneous departmental payroll deductions ..	33,966,403	31,197,389	33,966,403	31,197,389	— 2,769,014	23,061,295
Olympic account	1,992,677	1,012,855	18,405	2,987,127	994,450	— 2,921,206
Contractors' and other holdbacks—						
Agriculture	669,829	674,348	800,837	543,340	— 126,489	— 66,460
Communications	652,383	815,841	715,808	752,416	100,033	— 308,622
Public Archives	1,920		1,920		— 1,920	— 12,460
Employment and Immigration	48,357	26,768	14,672	60,453	12,096	22,773
Energy, Mines and Resources	1,326,650	1,708,188	1,844,320	1,190,518	— 136,132	32,665
Atomic Energy Control Board	58,064	60,679	64,479	54,264	— 3,800	— 41,371
National Energy Board		6,100		6,100	6,100	
Environment	1,378,020	395,418	321,747	1,451,691	73,671	25,724
Parks Canada	833,234	537,837	102,579	1,268,492	435,258	169,524
External Affairs	577,983	119,957	516,384	181,556	— 396,427	342,662
Canadian International Development Agency	5,080,159	10,452,616	9,754,947	5,777,828	697,669	— 4,315,220
Fisheries and Oceans	761,136	1,648,539	1,293,526	1,116,149	355,013	29,327
Indian Affairs and Northern Development	1,916,418	1,439,056	881,614	2,473,860	557,442	— 795,996
Industry, Trade and Commerce	521,097	128,345	243,145	406,297	— 114,800	— 302,587
Justice		53,350	10,726	42,624	42,624	
National Defence	4,506,451	18,599,651	7,018,181	16,087,921	11,581,470	1,481,782
National Health and Welfare	8,858	180,097		188,955	180,097	8,858
Post Office	30,445		30,445		— 30,445	— 195,702
Public Works	12,720,996	17,170,375	18,073,016	11,818,355	— 902,641	— 1,335,924
Regional Economic Expansion	242,669	423,968	206,191	460,446	217,777	51,741
Science and Technology— National Research Council	2,181,157	2,510,445	2,051,257	2,640,345	459,188	448,881
Solicitor General—						
Administration Program	93,796	269,037	160,218	202,615	108,819	— 134,428
Correctional Services	58,323	88,717	62,363	84,677	26,354	— 142,904
Royal Canadian Mounted Police	10,410	263,471	5,653	268,228	257,818	10,410
Supply and Services	1,286,284	358,257	233,148	1,411,393	125,109	— 161,228
Transport	12,918,336	13,640,864	11,097,586	15,461,614	2,543,278	4,311,009
Canadian Transport Commission	12,036	70,104	59,450	22,690	10,654	9,653
Veterans Affairs	1,467		1,467		— 1,467	— 233
Suspense accounts	47,896,478	71,642,028	55,565,679	63,972,827	16,076,349	— 868,126
14,843,289	14,843,289		1,301,711	13,541,578	— 1,301,711	— 1,288,295
Total	98,869,176	103,852,272	90,998,764	111,722,684	12,853,508	18,010,177

Post Office unfilled philatelic cash sales

This account represents the value of unfilled philatelic cash sales orders.

This account was closed during the year as a result of the conversion of the Post Office Department to a Crown corporation effective October 16, 1981. The balance outstanding was transferred to the Canada Post Corporation account (a deposit and trust account in Section 8 of this volume).

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the year is recorded herein.

Miscellaneous departmental payroll deductions

Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

Olympic account

This account records transactions in accordance with the Olympic Act. Payments and other charges to the account represent: (a) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of olympic coins, as determined by the Postmaster General; (b) the net costs, as determined by the Minister of Finance, of any redemption of olympic coins; and, (c) all amounts paid to the Olympic Corporation. Receipts and other credits represent: (a) proceeds less production costs derived by Canada from the issue and sale of olympic coins, and (b) the amount of the net proceeds derived by Canada from the sale of olympic stamps and postal related products.

Contractors' and other holdbacks

Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 10

1981-82 PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
Exchange Fund Account—Advances	10.2
International Monetary Fund— Subscriptions	10.3
International Monetary Fund— Notes payable.....	10.3
Special Drawing Rights	10.3
Supplementary statement—	
Exchange Fund Account.....	10.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at the Canadian dollar equivalent at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure as a statutory item in the Department of Finance.

Table 10.1 presents the continuity for each foreign exchange account by showing the opening and closing balances, as well as receipts and other credits and payments and other charges, i.e. inflow and outflow of transactions. It should be noted, however, that Table 10.1 excludes unmatured debt payable in foreign currencies, amounting to \$4,405 million as at March 31, 1982 (\$4,624 million as at March 31, 1981). Details relating to unmatured debt payable in foreign currencies are presented in Section 11 of this volume.

TABLE 10.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1981	Receipts and other credits	Payments and other charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Exchange Fund Account—Advances	1,938,720,302	23,652,833,691	23,890,000,000	2,175,886,611	237,166,309	- 1,263,167,159
International Monetary Fund—Subscriptions	2,961,778,458	181,538,465	2,780,239,993	2,780,239,993	- 181,538,465	930,802,397
	4,900,498,760	23,834,372,156	23,890,000,000	4,956,126,604	55,627,844	- 332,364,762
Less: International Monetary Fund—Notes payable	2,329,000,000	145,000,000	147,513,613	2,326,486,387	- 2,513,613	715,122,527
Special Drawing Rights	1,133,915,173	145,000,000	69,501,896	1,064,413,277	- 69,501,896	174,737,712
	3,462,915,173	145,000,000	217,015,509	3,390,899,664	- 72,015,509	889,860,239
Total foreign exchange accounts (net)	1,437,583,587	23,979,372,156	24,107,015,509	1,565,226,940	127,643,353	- 1,222,225,001

Exchange Fund Account—Advances

This account includes advances to the Exchange Fund Account for the purchase of gold, foreign currencies, securities and Special Drawing Rights (SDRs).

In 1981-82, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$23,809 million and a revaluation adjustment of \$81 million in respect of holdings of US and Swiss currencies, while receipts and other credits consisted of repayments of advances of \$23,456 million and a revaluation adjustment of \$197 million in respect of the holdings of Special Drawing Rights and other foreign currencies, resulting in a net asset increase of \$237 million.

The assets of the Exchange Fund Account, which have been translated to Canadian dollar equivalents at the March 31 closing exchange rates, are presented in Table 10.2. Gold held by the Account is valued at 35 SDRs per fine ounce (\$47.81 Cdn as at March 31, 1982 and \$50.93 Cdn as at March 31, 1981).

The financial statements of the Exchange Fund Account as at December 31, 1981, together with the Auditor General's report thereon, are found at the end of this section.

TABLE 10.2

EXCHANGE FUND ACCOUNT—ASSETS

	March 31/ 1982	March 31/ 1981
	(in millions of dollars)	
US cash on deposit	46	66
US dollar short-term deposits		207
US dollar investments	1,651	704
Deutsche marks short-term deposits	102	
Special Drawing Rights	233	776
International Monetary Fund notes	18	19
Gold	973	1,065
Canadian cash on deposit	(1)	1
Total	3,023	2,838
Less: income not yet transferred to the Consolidated Revenue Fund—		
Deferred valuation gains at previous December 31	576	654
Total income and valuation gains from January 1 to March 31	271	245
	847	899
Assets financed by advances from the Consolidated Revenue Fund	2,176	1,939
These advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1982, US \$1,800 million; 1981, US \$1,800 million) ⁽²⁾	2,209	2,132
Deutsche marks (1982, DM 1,500 million; 1981, DM 1,500 million)	763	842
Swiss francs (1982, SF 1,200 million; 1981, SF 1,500 million)	762	920
Japanese yen (1982, Y 100,000 million; 1981, Y 100,000 million)	496	560
Special Drawing Rights (1982, SDR 609.7 million; 1981, SDR 609.7 million)	833	887
	5,063	5,341
Less: Canadian dollar deposit with the Receiver General for Canada	2,887	3,402
	2,176	1,939

⁽¹⁾ Less than \$500,000.

⁽²⁾ Excludes 1962 issue (1982, \$64,790,880; 1981, \$64,431,360) and 1968 issue (1982, \$122,710,000; 1981, \$118,440,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

International Monetary Fund—Subscriptions

This account represents the recorded value of Canada's quota (i.e., subscription assigned) in the capital of the International Monetary Fund (IMF).

Each member country is assigned a quota in the IMF in terms of Special Drawing Rights (SDRs), a unit of account defined in terms of a "basket" of five major currencies. By agreement with its members, the IMF establishes these quotas taking into account a variety of economic factors. Quotas are adjusted from time to time to reflect changing conditions. The subscription of each member is equal to the quota thus established and the most current increase in subscriptions has been paid to the IMF as follows:

- (a) 25% in SDRs; and,
- (b) 75% in the member's currency.

Since the IMF was formed in 1946, Canada has paid for its subscription in Canadian dollars, gold and SDRs. The IMF holds a working balance in Canadian dollars equal to one quarter of one per cent ($\frac{1}{4}$ of 1%) of the subscription; this working balance is deposited to the credit of the Fund with the Bank of Canada. The remainder of the Fund's Canadian dollar holdings is maintained in non-interest bearing notes payable on demand; transactions in these notes are based on the IMF's needs for Canadian currency.

Transactions with the IMF included maintenance of value adjustments of \$147 million and a revaluation adjustment of \$34 million due to the appreciation of the Canadian dollar to March 31, 1982. Canada's capital subscription is set in SDR units of account so that when the Canadian dollar depreciates, additional Canadian dollars must be supplied to the Fund to maintain the value of Canadian dollar holdings in terms of SDRs and when the Canadian dollar appreciates, the converse applies. Canada's subscription is also revalued to recognize the increase in the Canadian dollar value of that portion of the subscription which is not offset by the IMF holdings of Canadian dollars.

International Monetary Fund—Notes Payable

This account records non-interest bearing notes issued by Canada to cover that part of the Canadian dollar holdings of the International Monetary Fund in excess of working balance requirements. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the Fund for Canadian currency. Non-interest bearing notes were decreased by a net amount of \$3 million during the year.

Special Drawing Rights

When Special Drawing Rights are allocated to Canada by the International Monetary Fund, Canada simultaneously acquires a foreign currency asset and a foreign currency liability. Part of the cumulative value of the SDRs so received is included among advances to the Exchange Fund Account, while the remainder is included as part of our subscription to the Fund. Canada's cumulative allocation appears as a deduction from the above accounts since circumstances could arise whereby Canada could be called upon to repay its allocation, in part or in total.

There was no allocation of SDRs by the Fund to Canada during the year. The recorded amount of \$1,134 million was decreased due to a revaluation adjustment of \$70 million to reflect current exchange rates resulting in a March 31, 1982 balance of \$1,064 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

(Governed by the Currency and Exchange Act)

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1981 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1981 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the accounting policies of the Account in respect of the valuation of gold and accounting for the realized gains on sales of gold are not in accordance with Section 16 of the Currency and Exchange Act. Gold is recorded at its approximate historical cost and not adjusted to its commodity market value as required, in my opinion, by Section 16. As a result income does not include unrealized valuation gains on gold equal to the difference between commodity market value and approximate historical cost. Realized gains on sales of gold are recorded as valuation gains and taken into income in equal amounts over a three year period. In my opinion, Section 16 requires that these gains be entirely taken into income of the year and, therefore, paid over to the Consolidated Revenue Fund within three months after the end of the year. Officials of the Department of Finance are preparing proposed amendments to the Act to provide explicit authority for the accounting treatment currently being followed by the Account.

RAYMOND DUBOIS
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Ontario
March 12, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981 (in millions of dollars)

ASSETS	1981		1980		LIABILITIES	1981		1980	
	US	Cdn	US	Cdn		Cdn	Cdn	Cdn	Cdn
Denominated in US dollars					Consolidated Revenue Fund				
Cash and short-term deposits (Note 3)	599.5	710.7	600.9	717.4	Advances (Note 8)	3,239.9	2,507.9		
US Government securities (Note 4)	2,132.9	2,528.6	1,110.9	1,326.2	Net income for the year	763.2	620.2		
International Bank for Reconstruction and Development bonds			5.6	6.7					
	2,732.4	3,239.3	1,717.4	2,050.3	Deferred valuation gains	4,003.1	3,128.1		
						575.7	654.0		
Denominated in other currencies									
Short-term deposits	73.6	87.2							
Denominated in Special Drawing Rights									
Special Drawing Rights (Note 5)	206.1	244.3	495.8	591.9					
International Monetary Fund notes (Note 6)	15.9	18.9	17.1	20.4					
Gold (Note 7)	833.7	988.4	936.7	1,118.2					
	1,055.7	1,251.6	1,449.6	1,730.5					
Total international assets	3,861.7	4,578.1	3,167.0	3,780.8					
Denominated in Canadian dollars									
Cash and other		0.7		1.3					
		4,578.8		3,782.1		4,578.8	3,782.1		

Approved:

G. K. BOUEY
Governor, Bank of Canada

ROBERT JARRETT
Chief, Foreign Exchange Operations
Bank of Canada

IAN A. STEWART
Deputy Minister
Department of Finance

Exchange Fund Account—Continued
STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1981
(in millions of dollars)

	1981	1980
Investment income		
Cash and short-term deposits	Cdn 47.4	Cdn 17.1
US Government securities	168.3	155.7
Special Drawing Rights	63.5	56.5
Gold loans	1.4	1.0
Other	2.7	3.5
	283.3	233.8
Net valuation gains		
During the year (Note 9)	401.6	923.9
Deferred from previous years	654.0	116.5
Deferred to subsequent years	(575.7)	(654.0)
	479.9	386.4
Net income for the year, due to the Consolidated Revenue Fund	Cdn 763.2	Cdn 620.2

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981
1. Authority and objective

The Exchange Fund Account is governed by the provisions of the Currency and Exchange Act, R.S., c. C-39. The Account is in the name of the Minister of Finance, is administered by the Bank of Canada as fiscal agent and is funded by advances from the Consolidated Revenue Fund.

The principal objective of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Account is the principal repository of Canada's official international reserves. Accordingly, the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies**Valuation of assets**

Securities, including notes and bonds, and Special Drawing Rights (SDRs) are recorded at cost adjusted for amortized premiums and discounts, if applicable, and include accrued interest. Gold is recorded at 35 SDRs per fine ounce, which approximates its historical cost. Cash and short-term deposits include accrued interest where applicable.

Foreign currency translation

Assets and liabilities denominated in US dollars and other currencies are translated to Canadian dollars at year-end closing exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are translated to US dollar equivalents at the year-end US dollar value of the SDR as calculated by the International Monetary Fund and to Canadian dollars at the year-end closing rate of the US dollar in Canada. Investment income in foreign currencies is translated to Canadian dollars at the foreign exchange rates prevailing at the date the income is recorded. The assets and liabilities of the Account have been translated to Canadian dollars at the following year-end rates:

	1981	1980
US dollar	1.1855	1.1938
Deutsche mark	0.5292	0.6050
Swiss franc	0.6641	0.6688
Japanese yen	0.005398	0.005875
Special Drawing Right	1.37987	1.52258

Investment income

Investment income is recorded on an accrual basis and represents interest earned, amortization of premiums and discounts and related gains and losses realized on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities resulting from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1981—Continued

foreign currencies, SDRs and gold or on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Act. Other expenses incurred in the operation of the account are charged against net income.

3. Cash and short-term deposits denominated in US dollars

		(in millions of dollars)	
		1981	1980
US dollar bank account balance	US	0.3	US 22.4
Cash invested under repurchase agreements		43.3	126.4
Short-term deposits		551.0	450.0
Accrued interest		4.9	2.1
	US	599.5	US 600.9

The US dollar bank account does not earn interest and the balance consists largely of funds not employable for investment purposes until the next day. Amounts held under repurchase agreements are useable balances that are invested overnight by the Federal Reserve Bank of New York.

4. US Government securities

		(in millions of dollars)	
		1981	1980
Treasury bills	US	1,927.9	US 993.0
Treasury notes		199.9	115.7
Accrued interest		5.1	2.2
	US	2,132.9	US 1,110.9

US Government securities have an estimated market value, excluding accrued interest, of US \$2,124.5 million, Cdn \$2,518.6 million (1980—US \$1,099.8 million, Cdn \$1,312.9 million).

5. Special Drawing Rights

Special Drawing Rights (SDRs) were created by the International Monetary Fund (IMF) to supplement international reserve assets. SDRs are allocated to member countries in proportion to their quotas in the IMF and can be used in transactions between participants in the SDR Department of the IMF or in transactions with the IMF itself. At December 31, 1981 one SDR was equivalent to US \$1.16396 (1980—US \$1.27541). Since January 1, 1981 the value of the SDR has been calculated by the IMF as a weighted average of the market values of five major currencies; previously it was based on 16 major currencies.

The liability to the IMF in respect of cumulative allocations is the settlement obligation that would be incurred upon the termination of a country's participation in the SDR Department or on the liquidation by the IMF of this Department. SDRs allocated to Canada by the IMF are advanced from the Consolidated Revenue Fund (CRF) to the Account; however, some SDRs have subsequently been returned to the CRF and used to pay part of Canada's increased subscription in the IMF.

The IMF pays interest on SDRs held by each country and charges interest at an identical rate on the cumulative SDR allocations. The IMF interest rate is based on short-term money market rates in the countries whose currencies are used to define the value of the SDR. Interest paid by the IMF on SDRs held by the Account is included in investment income. Since April 1, 1980 interest on Canada's cumulative allocations has been charged to the Consolidated Revenue Fund and therefore has not been recorded as an expense of the Account.

The following is a reconciliation of IMF cumulative allocations to Canada and the SDR holdings of the Account.

		(in millions of SDRs)	
		1981	1980
IMF cumulative allocations to Canada		779.3	640.9
Less cumulative use of SDRs by Canada to pay for increase in subscriptions		169.6	169.6
Net advances to the Account		609.7	471.3
Less net cumulative sales		460.2	115.9
Holdings at the end of the year		149.5	355.4
Add net accrued interest		27.6	33.4
		177.1	388.8
		(in millions of dollars)	
US	206.1	US	495.8

6. International Monetary Fund notes

		(in millions of SDRs)	
		1981	1980
Supplementary Financing Facility notes		12.7	12.7
Accrued interest		1.0	0.7
		13.7	13.4
		(in millions of dollars)	
		US 15.9	US 17.1

Exchange Fund Account—Concluded**NOTES TO THE FINANCIAL STATEMENTS**
DECEMBER 31, 1981—Concluded

IMF notes represent Canada's participation in the Supplementary Financing Facility established to assist members with balance of payments needs. These notes were acquired in 1979 and 1980, had original terms to maturity of five years, are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other IMF members.

7. Gold

	(in thousands of fine ounces)	
	1981	1980
Holdings at the beginning of the year	20,982	22,178
Sales	519	1,196
Holdings at the end of the year	20,463	20,982

	(in millions of dollars)	
	US	US
	833.7	935.7

As described in Note 2, gold is recorded at 35 SDRs per fine ounce (US \$40.74; 1980—US \$44.64). The year-end London market price of gold, which varied widely during the year, was US \$400.00 per fine ounce at the last fixing (1980—US \$589.50).

The Minister of Finance entered into agreements whereby the Account's gold was loaned and/or sold to the Royal Canadian Mint and others at market related prices. At year end the Account's gold holdings included gold loans of 626,000 fine ounces (1980—155,000 fine ounces). There was also a commitment to sell 110,000 fine ounces of gold at market related prices.

8. Advances from the Consolidated Revenue Fund

(in millions)						
1981			1980			
	Currency	Cdn \$		Currency	Cdn \$	
US dollars	US	1,800	2,133.9	US	2,400	2,865.1
Deutsche marks ..	DM	1,500	793.8	DM	1,500	907.5
Swiss francs	SF	1,500	996.1	SF	1,500	1,003.2
Japanese yen	Y	100,000	539.8	Y	100,000	587.5
Special Drawing Rights	SDR	609.7	841.3	SDR	471.3	717.6
			5,304.9			6,080.9
Less: Canadian dollar deposit with the Receiver General for Canada			2,065.0			3,573.0
			3,239.9			2,507.9

Advances from the Consolidated Revenue Fund are limited to Cdn \$10 billion by Order in Council dated March 1, 1979 and are not subject to interest.

In recent years the proceeds of Government of Canada foreign currency borrowings have been advanced in foreign currency from the Consolidated Revenue Fund to the Account. Such borrowings include foreign bond and note issues and bank loans, as well as borrowings under Standby Credit Arrangements with Canadian and foreign banks.

9. Net valuation gains during the year

Net valuation gains on transactions, assets and the liabilities relating to advances from the Consolidated Revenue Fund were as follows:

	(in millions of dollars)	
	1981	1980
US dollars		
Assets	Cdn (9.8)	Cdn 54.1
Liabilities	70.6	(19.5)
	60.8	34.6
Deutsche marks		
Assets	0.6	
Liabilities	113.7	106.4
	114.3	106.4
Swiss francs		
Assets	1.6	
Liabilities	7.0	94.0
	8.6	94.0
Japanese yen		
Liabilities	47.7	(101.7)
Special Drawing Rights		
Assets	(73.2)	(10.2)
Liabilities	87.0	11.0
	13.8	0.8
Gold		
Gain on sales	261.0	800.8
Assets	(104.6)	(11.0)
	156.4	789.8
Net valuation gains during the year	Cdn 401.6	Cdn 923.9

10. Swap arrangements with the Bank of Canada

From time to time the Account sells US dollars to the Bank of Canada through short-term swaps and agrees to repurchase these amounts at a predetermined exchange rate. These transactions are undertaken to assist in the Bank's management of chartered bank cash reserves. At the end of 1981 there were no amounts outstanding under these swap arrangements as compared to US \$190 million outstanding at the end of 1980.

SECTION 11

1981-82 PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

	<i>Page</i>
Marketable bonds	11.2
Canada savings bonds	11.6
Special non-marketable bonds	11.6
Treasury bills	11.7
Notes and loans payable in foreign currencies	11.8
Interest rates	11.8
Maturity of Government debt	11.10

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt to report the amount of the Government of Canada's liabilities to outside parties.

Some tables in this section present the continuity for each account by showing the opening and closing balances, as well as issues and retirements, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in some tables in order to provide a link with figures published in the previous year's edition of the Public Accounts to show net transactions in accounts which were closed out in the previous year.

TABLE 11.1

UNMATURED DEBT

	April 1/1981	Issues	Retirements	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
					\$	\$
Payable in Canadian currency—						
Marketable bonds, Table 11.2	40,794,635,450	5,225,030,000	2,590,427,500	43,429,237,950	2,634,602,500	7,894,499,500
Canada savings bonds, Table 11.3	15,811,670,600	12,839,478,734	3,673,681,034	24,977,468,300	9,165,797,700	- 2,269,800,200
Special non-marketable bonds, Table 11.4	136,381,000	17,622,000		154,003,000	17,622,000	22,971,000
Treasury bills, Table 11.5	21,770,000,000	58,605,000,000	61,000,000,000	19,375,000,000	- 2,395,000,000	5,445,000,000
	78,512,687,050	76,687,130,734	67,264,108,534	87,935,709,250	9,423,022,200	11,092,670,300
Less: Government's holdings of unmatured debt—						
Marketable bonds	95,462,600	141,064,291	126,493,970	110,032,921	14,570,321	- 83,298,425
Canada savings bonds held on account of employees	107,191,800	131,004,948	107,042,148	131,154,600	23,962,800	1,485,700
Special non-marketable bonds issued to Canada Pension Plan Investment Fund	136,381,000	17,622,000		154,003,000	17,622,000	22,971,000
	339,035,400	289,691,239	233,536,118	395,190,521	56,155,121	- 58,841,725
	78,173,651,650	76,397,439,495	67,030,572,416	87,540,518,729	9,366,867,079	11,151,512,025
Payable in foreign currencies—						
Marketable bonds, Table 11.2	2,928,801,360	445,274,560	78,785,040	3,295,290,880	366,489,520	- 60,915,840
Notes and loans payable in foreign currencies, Table 11.6	1,707,690,000	4,765,250,000	5,350,570,000	1,122,370,000	- 585,320,000	- 3,910,000
	4,636,491,360	5,210,524,560	5,429,355,040	4,417,660,880	- 218,830,480	- 64,825,840
Less: Government's holdings of unmatured debt—						
Marketable bonds	11,844,000	427,000		12,271,000	427,000	- 118,000
	4,624,647,360	5,210,997,560	5,429,355,040	4,405,389,880	- 219,257,480	- 64,707,840
Total unmatured debt	82,798,299,010	81,607,537,055	72,459,927,456	91,945,908,609	9,147,609,599	11,086,804,185

Marketable Bonds

Marketable bonds are interest bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- bought and sold on the open market;
- expressed in Canadian or foreign currency;
- subject to call or redemption by the Government before maturity;
- having fixed dates of maturity;
- interest is payable either in coupon or registered form; and,
- face value is guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 11.2 presents a summary of the balances and transactions for the marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1982.

TABLE 11.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1981	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1982	Net increase or decrease (—)	
								1982	1981
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—									
Matured 1981-82									
1981—Apr 1	8½	Apr 1/78	J16	100,000,000		100,000,000		— 100,000,000	
June 1	8½	June 1/76-Aug 1/76							
		May 15/78-July 1/78							
		Aug 15/78-Oct 1/78	J1	1,000,000,000		1,000,000,000		— 1,000,000,000	
		Aug 1/76	F68	887,500		887,500		— 887,500	
Aug 1	7½	Dec 1/76	J4	300,000,000		300,000,000		— 300,000,000	
Dec 15	8½	June 15/74	F84	592,835,000		592,835,000		— 592,835,000	
1982—Feb 1	9½	Dec 15/78-Feb 1/79							
Feb 1	9½	Mar 15/79-June 1/79							
		July 15/79	J20	475,000,000		475,000,000		— 475,000,000	
				2,468,722,500		2,468,722,500		— 2,468,722,500	
Maturing 1982-83									
1982—Apr 1	7¼	Feb 1/77-Apr 1/77	J6	675,000,000			675,000,000		
July 1	7½	July 1/77	F75	1,151,500			1,151,500		
July 1	8	May 15/77-July 1/77							
		Sept 1/77	J8	900,000,000			900,000,000		
Oct 15	8	Oct 15/77-Dec 15/77	J12	475,000,000			475,000,000		
Oct 15	10¾	Oct 1/79	J27	200,000,000			200,000,000		
Oct 15	12¼	Oct 1/80	J47	150,000,000			150,000,000		150,000,000
Dec 15	11¾	Dec 15/79-Feb 1/80	J31	875,000,000			875,000,000		
1983—Feb 1	8¼	Feb 1/78-Apr 1/78	J14	575,000,000			575,000,000		
Feb 1	10½	Aug 1/80	J45	250,000,000			250,000,000		250,000,000
Mar 15	11¼	June 1/80	J43	400,000,000			400,000,000		400,000,000
Mar 15	13¾	Mar 31/80-May 1/80	J36	300,000,000			300,000,000		150,000,000
				4,801,151,500			4,801,151,500		950,000,000
Maturing 1983-84									
1983—May 15	8¾	May 15/78-July 1/78							
		Aug 15/78	J17	950,000,000			950,000,000		
Sept 1	4½	Sept 1/58	T29	1,992,679,450			1,992,679,450		
Oct 15	16	July 1/81	J67		75,000,000			75,000,000	
Oct 15	18¾	Oct 15/81	J71		100,000,000			100,000,000	
Dec 15	9	Oct 1/78	J19	350,000,000			350,000,000		
Dec 15	12¾	Feb 1/81	J54	275,000,000			275,000,000		275,000,000
Dec 15	13¼	Dec 1/80	J50	200,000,000			200,000,000		200,000,000
1984—Feb 1	9¾	Dec 15/78-June 1/79							
		July 15/79	J21	1,000,000,000			1,000,000,000		
				4,767,679,450	175,000,000		4,942,679,450	175,000,000	475,000,000
Maturing 1984-85									
1984—Apr 1	7½	Apr 1/74	F39	69,821,000			69,821,000		
Apr 1	8	Apr 1/79	F81	77,000			77,000		
Apr 1	9¼	Oct 1/74	F87	322,309,000			322,309,000		
Apr 1	16¼	June 1/81-July 31/81	J63		575,000,000		575,000,000	575,000,000	
June 1	10	Feb 1/79-Mar 15/79							
		Aug 15/79-July 1/80	J23	1,075,000,000			1,075,000,000		275,000,000
Aug 1	13¾	Mar 1/81	J57	450,000,000		25,000	449,975,000	— 25,000	450,000,000
Aug 1	16	Feb 1/82	J74		150,000,000		150,000,000	150,000,000	
Aug 1	15	Mar 31/82	J77		225,000,000		225,000,000	225,000,000	
Oct 1	8¾	Oct 1/79	F91	749,000			749,000		
Oct 1	10½	Oct 1/79	J28	300,000,000			300,000,000		
Oct 1	12½	Oct 1/80	J48	775,000,000			775,000,000		775,000,000
Dec 15	11½	Dec 15/79-Feb 1/80	J32	700,000,000			700,000,000		
1985—Feb 1	13¼	Mar 31/81	J59	600,000,000			600,000,000		600,000,000
Mar 15	13¾	Mar 31/80	J37	849,995,000		2,000	849,993,000	— 2,000	— 5,000
				5,142,951,000	950,000,000	27,000	6,092,924,000	949,973,000	2,099,995,000
Maturing 1985-86									
1985—May 1	13	May 1/80-Dec 1/80	J40	1,800,000,000			1,800,000,000		1,800,000,000
July 1	11¼	June 1/80	J44	450,000,000			450,000,000		450,000,000
Oct 1	9½	Oct 1/80	F96	1,345,000			1,345,000		1,245,000
Oct 1	10¾	Aug 1/80	J46	325,000,000			325,000,000		325,000,000
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000			116,479,000		
1986—Feb 1	12½	Feb 1/81	J55	725,000,000			725,000,000		725,000,000
				3,417,824,000			3,417,824,000		3,301,245,000

TABLE 11.2

MARKETABLE BONDS—Continued

Maturity date	%	Issue date	Series	April 1/1981	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1982	Net increase or decrease (-)	
								1982	1981
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—Continued									
Maturing 1986-87									
1986—May 1	14½	May 1/81	J61		500,000,000	1,000	499,999,000	499,999,000	
June 1	15¼	June 1/81-July 31/81 ..	J64		900,000,000		900,000,000	900,000,000	
July 1	14¾	July 1/81	J68		450,000,000		450,000,000	450,000,000	
Oct 1	8	Oct 1/69-Feb 15/70							
		Apr 1/77	F47	410,380,000			410,380,000		
Oct 15	18	Oct 15/81	J72		400,000,000	2,000	399,998,000	399,998,000	
1987—Feb 1	15½	Feb 1/82	J75		650,000,000		650,000,000	650,000,000	
Mar 15	15	Mar 31/82	J78	410,380,000	3,300,000,000	3,000	3,710,377,000	3,299,997,000	
Maturing 1987-88									
1987—July 1	8¼	July 1/77-Sept 1/77							
		Dec 15/77	J11	525,000,000			525,000,000		
Dec 1	8	Dec 1/80	F79	7,000			7,000		6,000
1988—Feb 1	8¾	Feb 1/78	J15	125,000,000			125,000,000		
				650,007,000			650,007,000		6,000
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
1989—Feb 15	6¼	Feb 15/71	F61	150,000,000			150,000,000		
				300,000,000			300,000,000		
Maturing 1989-90									
1989—Aug 1	13¾	Mar 1/81	J58		25,000		25,000	25,000	
Oct 1	10	Aug 15/79	J26	200,000,000			200,000,000		
Oct 1	10½	Oct 1/79-July 1/80	J29	350,000,000			350,000,000		150,000,000
Dec 15	11¼	Dec 15/79-Feb 1/80							
		June 1/80-Aug 1/80	J33	450,000,000			450,000,000		275,000,000
1990—Mar 15	13¾	July 1/80	J38	5,000	2,000		7,000	2,000	5,000
				1,000,005,000	27,000		1,000,032,000	27,000	425,005,000
Maturing 1990-91									
1990—May 1	5¼	May 1/64-July 1/64							
		Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
				350,000,000			350,000,000		
Maturing 1991-92									
1991—May 1	14½	May 1/81	J62		1,000		1,000	1,000	
Oct 1	18	Oct 15/81	J73		2,000		2,000	2,000	
					3,000		3,000	3,000	
Maturing 1992-93									
1992—Sept 1	5¾	Sept 1/66-Dec 15/66							
		Feb 1/67	F6	225,000,000			225,000,000		
Maturing 1994-95									
1994—June 15	9½	June 15/74-July 1/75							
		Aug 15/75-June 1/76							
		Aug 1/76-Apr 1/77	F85	895,745,000		21,925,000	873,820,000	- 21,925,000	- 43,875,000
Dec 1	6¼	Dec 1/67	F23	125,000			125,000		
				895,870,000		21,925,000	873,945,000	- 21,925,000	- 43,875,000
Maturing 1995-96									
1995—Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75							
		Feb 1/76-Apr 1/76	F97	824,500,000		19,125,000	805,375,000	- 19,125,000	- 25,500,000
				924,500,000		19,125,000	905,375,000	- 19,125,000	- 25,500,000
Maturing 1996-97									
1996—Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997—May 15	9¼	May 15/77-July 1/77							
		Sept 1/77-Feb 1/78	J9	1,140,000,000		18,000,000	1,122,000,000	- 18,000,000	- 36,000,000
(1) 1998—Mar 15	3¾	Sept 15/56	T15	197,045,000			197,045,000		
				1,337,045,000		18,000,000	1,319,045,000	- 18,000,000	- 36,000,000
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77 ..	J13	687,000,000		10,875,000	676,125,000	- 10,875,000	- 21,750,000
Dec 1	13½	Dec 1/80	J53	400,000,000			400,000,000		400,000,000
2000—Mar 15	13¾	Mar 31/80-Mar 1/81							
		Mar 31/81	J39	750,000,000			750,000,000		500,000,000
				1,837,000,000		10,875,000	1,826,125,000	- 10,875,000	878,250,000

TABLE 11.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1981	Issues ⁽²⁾	Retirements ⁽²⁾	March 31/1982	Net increase or decrease (-)	
								1982	1981
				\$	\$	\$	\$	\$	\$
Payable in Canadian currency—<i>Concluded</i>									
Maturing 2000-01									
2000—July 1	15	July 1/81	J70		175,000,000		175,000,000	175,000,000	
Dec 15	9½	Dec 15/78	J22	606,250,000		9,375,000	596,875,000	— 9,375,000	— 18,750,000
2001—Feb 1	15¾	June 1/81-July 31/81 ..	J66		425,000,000		425,000,000	425,000,000	
				606,250,000	600,000,000	9,375,000	1,196,875,000	590,625,000	— 18,750,000
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80							
		Feb 1/81	J42	1,325,000,000			1,325,000,000		1,325,000,000
	9½	Oct 1/76-Dec 1/76							
		Apr 1/78-May 15/78	J2	1,557,750,000		24,375,000	1,533,375,000	— 24,375,000	— 48,750,000
2002—Feb 1	8¾	July 1/78	J7	279,000,000		4,500,000	274,500,000	— 4,500,000	— 9,000,000
Mar 15	15½	Feb 1/77	J79		200,000,000		200,000,000	200,000,000	
		Mar 31/82		3,161,750,000	200,000,000	28,875,000	3,332,875,000	171,125,000	1,267,250,000
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79							
		July 15/79	J25	1,850,000,000			1,850,000,000		
Dec 15	11¼	Dec 15/79-July 1/80	J34	1,225,000,000			1,225,000,000		475,000,000
2003—Feb 1	11¾	Feb 1/80-June 1/80							
		Aug 1/80	J35	1,700,000,000			1,700,000,000		1,100,000,000
				4,775,000,000			4,775,000,000		1,575,000,000
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	868,500,000		13,500,000	855,000,000	— 13,500,000	— 27,000,000
2004—Feb 1	10¼	Feb 1/79							
		Mar 15-21/79							
		Aug 15/79	J24	2,200,000,000			2,200,000,000		
				3,068,500,000		13,500,000	3,055,000,000	— 13,500,000	— 27,000,000
Maturing 2004-05									
2004—Oct 1	10½	Oct 1/79	J30	600,000,000			600,000,000		
Accounts without current transactions									— 2,926,126,500
Total marketable bonds (Canadian currency)				40,794,635,450	5,225,030,000	2,590,427,500	43,429,237,950	2,634,602,500	7,894,499,500
Payable in foreign currencies—									
United States dollars—									
1983—Apr 1	8	Apr 1/78		296,100,000	10,675,000		306,775,000	10,675,000	— 2,950,000
Oct 15	9	Oct 15/78		473,760,000	17,080,000		490,840,000	17,080,000	— 4,720,000
(1) 1985—Oct 1	8.2	Apr 1/78		296,100,000	10,675,000		306,775,000	10,675,000	— 2,950,000
(1) 1986—Nov 4	16¼	Nov 3/81			368,130,000		368,130,000	368,130,000	
(1) 1987—Oct 15	5	Oct 15/62		64,431,360	2,254,560	1,895,040	64,790,880	359,520	— 2,555,840
(1) 1988—June 1	6½	June 1/68		118,440,000	4,270,000		122,710,000	4,270,000	— 1,180,000
(1) 1998—Apr 1	8¾	Apr 1/78		296,100,000	10,675,000		306,775,000	10,675,000	— 2,950,000
(1) 1998—Oct 15	9¼	Oct 15/78		414,540,000	14,945,000		429,485,000	14,945,000	— 4,130,000
				1,959,471,360	438,704,560	1,895,040	2,396,280,880	436,809,520	— 21,435,840
Deutsche marks—									
1983—May 20	4¾	May 20/78		336,780,000		31,500,000	305,280,000	— 31,500,000	— 29,700,000
(1) 1984—May 10	5	May 10/78		280,650,000		26,250,000	254,400,000	— 26,250,000	— 24,750,000
				617,430,000		57,750,000	559,680,000	— 57,750,000	— 54,450,000
Swiss francs—									
(1) 1989—Mar 20	3¾	Mar 20/79		184,050,000	6,570,000		190,620,000	6,570,000	— 9,300,000
Japanese yen—									
1984—Mar 27	6.4	Mar 27/79		167,850,000		19,140,000	148,710,000	— 19,140,000	24,270,000
Total marketable bonds (foreign currencies)				2,928,801,360	445,274,560	78,785,040	3,295,290,880	366,489,520	— 60,915,840
Total				43,723,436,810	5,670,304,560	2,669,212,540	46,724,528,830	3,001,092,020	7,833,583,660

⁽¹⁾ Subject to redemption before maturity.⁽²⁾ Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

Canada Savings Bonds

Canada savings bonds are interest bearing certificates of indebtedness issued by the Government of Canada, and having the following characteristics:

- issued to Canadian residents;
- registered in the name of the holder;
- fixed date of maturity;
- non-marketable;
- redeemable on demand by the holder with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity is seven years or more.

Certain series of Canada savings bonds include provisions for cash bonuses payable at maturity.

Table 11.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 11.3

CANADA SAVINGS BONDS

Maturity date	%(1)	Issue date	Series	April 1/1981	Issues	Retirements	March 31/1982	Net increase or decrease (–)	
								1982	1981
				\$	\$	\$	\$	\$	\$
1981—Nov	1½	1970-71	S25	668,722,350		668,722,350		– 668,722,350	– 34,729,200
1982—Nov	1½	1968-69	S23	235,480,600		7,224,450	228,256,150	– 7,224,450	– 12,769,600
1983—Nov	1½	1974-75	S29	2,205,891,150		285,389,650	1,920,501,500	– 285,389,650	– 610,685,500
1984—Nov	1½	1972-73	S27	542,214,450		35,882,600	506,331,850	– 35,882,600	– 52,665,550
1984—Nov	1½	1975-76	S30	1,164,230,300		166,967,450	997,262,850	– 166,967,450	– 334,219,550
1985—Nov	1½	1973-74	S28	301,103,150		22,802,800	278,300,350	– 22,802,800	– 33,378,350
1985—Nov	1½	1976-77	S31	602,758,900		86,850,900	515,908,000	– 86,850,900	– 154,720,550
1985—Nov	1½	1978-79	S33	3,850,691,400		507,458,100	3,343,233,300	– 507,458,100	– 1,076,146,600
1986—Nov	1½	1977-78	S32	530,646,400		67,037,300	463,609,100	– 67,037,300	– 107,710,400
1986—Nov	1½	1979-80	S34	3,007,302,200		595,915,500	2,411,386,700	– 595,915,500	– 1,738,161,800
1987—Nov	1½	1980-81	S35	2,702,629,700	21,885,736	954,938,736	1,769,576,700	– 933,053,000	2,702,629,700
1988—Nov	1½	1981-82	S36		12,817,592,998	274,491,198	12,543,101,800	12,543,101,800	
Accounts without current transactions									– 817,242,800
Total				15,811,670,600	12,839,478,734	3,673,681,034	24,977,468,300	9,165,797,700	– 2,269,800,200

(1) These rates include, for series S23 to S31, cash bonus provisions.

Special Non-Marketable Bonds

Special non-marketable bonds are interest bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and having the following characteristics:

- non-negotiable;
- non-transferable;
- non-assignable;

—term to maturity is 20 years or less;

—interest is payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 11.4 presents a summary of the balances and transactions for these special non-marketable bonds.

SPECIAL NON-MARKETABLE BONDS

Treasury Bills

Three-month and six-month bills are usually issued weekly, while other bills are issued every four weeks, usually for periods of one year or less.

- issued at a discount in lieu of interest payments;
- maturity: 3 months, 6 months and 12 months;
- issued in Canadian currency only;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 1982 consists of \$9,375 million in three-month bills; \$6,000 million in six-month bills; and, \$4,000 million in 364-day bills.

Table 11.5 presents a monthly summary of Treasury bill issues and redemptions.

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

[illegible]

Notes and Loans Payable in Foreign Currencies

This account records borrowings by the Government of Canada under various agreements with banks in Canada, Germany, Switzerland and Japan.

Transactions during the year consisted of issues and retirements in United States dollars and Swiss francs, and revaluations of year-end balances. The balances at March 31, 1982 consist of:

—400,000,000 DM (\$203,520,000 Cdn) four year loan from the Deutsche Bank, Germany;

—500,000,000 SF (\$317,700,000 Cdn) three year loan and 400,000,000 SF (\$254,160,000 Cdn) five year loan, from various Swiss banks; and,

—35,000,000,000 Yen (\$173,495,000 Cdn) ten year loan and 35,000,000,000 Yen (\$173,495,000 Cdn) twenty year loan, from various Japanese banks.

The foreign currency balances were translated into Canadian dollars using the closing year-end rates of exchange at March 31, 1982.

Table 11.6 presents a summary of the balances and transactions for the notes and loans payable in foreign currencies.

TABLE 11.6

NOTES AND LOANS PAYABLE IN FOREIGN CURRENCIES

Maturity date	%	April 1/1981	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1982	Net increase or decrease (–)	
						1982	1981
		\$	\$	\$	\$	\$	\$
United States dollars—							
Notes payable to—							
Canadian banks		355,320,000	4,500,140,000	4,855,460,000		– 355,320,000	– 3,540,000
Deutsche marks—							
1978-83	5	224,520,000		21,000,000	203,520,000	– 21,000,000	– 19,800,000
Swiss francs—							
1979-82	2½	429,450,000		429,450,000		– 429,450,000	– 21,700,000
1979-85	3	306,750,000	10,950,000		317,700,000	10,950,000	– 15,500,000
1982-87	7½		254,160,000		254,160,000	254,160,000	
		736,200,000	265,110,000	429,450,000	571,860,000	– 164,340,000	– 37,200,000
Japanese yen—							
1979-89	7.1	195,825,000		22,330,000	173,495,000	– 22,330,000	28,315,000
1979-99	7.5	195,825,000		22,330,000	173,495,000	– 22,330,000	28,315,000
		391,650,000		44,660,000	346,990,000	– 44,660,000	56,630,000
Total		1,707,690,000	4,765,250,000	5,350,570,000	1,122,370,000	– 585,320,000	– 3,910,000

⁽¹⁾ Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Interest Rates

Table 11.7 sets out unmatured debt at March 31, for each of the years 1977-78 to 1981-82 inclusive, with the average rate of interest thereon. For purposes of comparison, the unmatured debt is classified as to marketable bonds, non-marketable bonds (includes Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills and notes and loans payable in foreign currencies.

Interest rates on new issues of marketable bonds payable in Canada varied from a low of 13.75% to a high of 18.75% during the year.

TABLE 11.7

UNMATURED DEBT AS AT MARCH 31, 1978 TO 1982 INCLUSIVE, WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans payable in foreign currencies		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate ⁽¹⁾	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1982.....	46,724	10.67	24,978	19.50	154	10.01	19,375	15.61	1,122	5.65	92,353	14.03
1981.....	43,724	9.93	15,812	11.50	136	9.31	21,770	15.11	1,707	7.18	83,149	11.70
1980.....	35,890	8.96	18,081	12.00	113	8.57	16,325	12.39	1,712	7.37	72,121	10.46
1979.....	29,473	8.04	19,247	9.19	96	8.21	13,535	10.56	4,240	9.10	66,591	8.95
1978.....	21,327	7.65	18,011	8.62	84	8.01	11,295	7.19	850	7.52	51,567	7.89

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

(1) The rates for the years 1977-78 and 1978-79 have not been adjusted to reflect cash bonus provisions included in certain series of Canada savings bonds.

Table 11.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1977-78 to 1981-82 inclusively.

TABLE 11.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1982	20.99	14.34	14.86
1981	17.12	9.93	16.44
1980	15.24	10.76	15.24
1979	10.92	8.07	10.92
1978	7.73	7.03	7.73
Six-month bills—			
1982	21.07	14.18	15.46
1981	16.65	10.11	14.85
1980	15.90	10.74	15.90
1979	11.00	8.34	10.96
1978	8.07	7.08	8.07
Other bills—			
1982	20.59	14.35	15.61
1981	15.82	10.45	15.58
1980	14.92	10.43	14.92
1979	10.69	8.64	10.60
1978	8.26	7.35	8.26

Maturity of Government Debt

Table 11.9 presents total unmatured debt arranged in order of maturity.

TABLE 11.9

MATURITY OF GOVERNMENT DEBT

Maturity	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans payable in foreign currencies		Total	
	Amount	Average interest rate	Amount	Average interest rate ⁽¹⁾	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%	\$ (millions)	%
1983.....	4,801	9.69	228	19.50	19,375	15.61	204	5.00	24,608	14.41
1984.....	6,194	7.86	1,921	19.50					8,115	10.61
1985.....	6,347	12.19	1,504	19.50			318	3.00	8,169	13.18
1986.....	3,725	11.94	4,137	19.50					7,862	15.92
1987.....	4,079	14.75	2,875	19.50			254	7.25	7,208	16.38
1988/92.....	2,678	8.07	14,313	19.50			173	7.10	17,164	17.59
1993/97.....	2,059	8.97							2,059	8.97
1998/2002.....	8,411	10.93					173	7.50	8,584	10.86
2003/05.....	8,430	10.58							8,430	10.58
	46,724	10.67	24,978	19.50	19,375	15.61	1,122	5.65	92,199	14.04
Less: Government's own holdings.....	122	9.30	131	19.50					253	16.50
	46,602	10.66	24,847	19.50	19,375	15.61	1,122	5.65	91,946	14.03

⁽¹⁾ The rates include cash bonus provisions which are part of certain series of Canada savings bonds.

SECTION 12

**1981-82
PUBLIC ACCOUNTS**

Other Accounts Reported on the Statement of Assets and Liabilities

CONTENTS

	<i>Page</i>
Cash in transit	12.2
Cash	12.2
Fixed assets	12.3
Accumulated deficit	12.3
Contingent liabilities	12.6

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities that are not included elsewhere in this volume. These accounts are:

- cash in transit;
- cash;
- fixed assets;

- accumulated deficit; and,
- contingent liabilities.

Cash in Transit

Table 12.1 presents a summary of the balances and transactions for cash in transit.

TABLE 12.1

CASH IN TRANSIT

	April 1/1981	Credits	Charges	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Cash in hands of collectors and in transit	1,694,492,562	1,694,492,562	1,773,020,158	1,773,020,158	78,527,596	588,820,097
Moneys received after March 31 but applicable to the current year	151,282,514	151,282,514	56,319,051	56,319,051	- 94,963,463	103,554,188
Total	1,845,775,076	1,845,775,076	1,829,339,209	1,829,339,209	- 16,435,867	692,374,285

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to the closing of the accounts as at March 31 but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, until after that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year ending on that date, are recorded in this account.

This account intends to accommodate refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability and (in exceptional cases) revenue accounts where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with banks and other financial institutions.

The cash position of the Government is affected not only by budgetary operations but also by non-budgetary, foreign exchange and unmatured debt operations, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 12.2 presents a summary of the balances and related transactions in current and special Receiver General deposits. Transactions represent receipts and disbursements.

The year-end balances in foreign currencies have been translated into Canadian equivalents at year-end closing rates of exchange. The foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs and West German marks.

TABLE 12.2

CASH

	April 1/1981	Receipts	Disbursements	March 31/1982	Net increase or decrease (-)	
	\$	\$	\$	\$	1982	1981
Receiver General—						
Current deposits—						
Canadian dollars	5,826,062,032	182,440,318,180	181,725,509,596	6,540,870,616	714,808,584	2,164,762,744
Foreign currencies	48,982,519	1,870,792,202	1,890,593,035	29,181,686	- 19,800,833	18,505,894
Special deposits	56,096,900	251,173,239	257,504,398	49,765,741	- 6,331,159	9,232,136
Total	5,931,141,451	184,562,283,621	183,873,607,029	6,619,818,043	688,676,592	2,192,500,774

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 12.3**CASH IN CANADIAN DOLLAR DEPOSITS**
(in millions of dollars)

At end of month of	Years ended March 31				
	1982	1981	1980	1979	1978
April	3,281	1,922	3,400	4,394	2,385
May	3,825	1,928	3,880	4,667	2,682
June	2,102	1,108	2,780	4,008	1,879
July	5,363	1,424	3,015	4,115	2,347
August	4,068	2,406	2,661	4,213	1,948
September	3,786	1,920	2,871	5,030	1,842
October	3,671	3,325	2,573	5,074	2,764
November	11,236	4,457	2,437	6,178	4,397
December	7,532	4,138	2,446	6,462	4,726
January	7,680	4,028	1,823	6,249	5,063
February	6,278	4,061	812	6,825	5,177
March	6,541	5,826	3,661	6,375	4,487

TABLE 12.4**CASH IN FOREIGN CURRENCY DEPOSITS**
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Years ended March 31				
	1982	1981	1980	1979	1978
April	9	22	8	9	12
May	16	23	14	18	12
June	26	17	15	27	9
July	28	28	14	16	13
August	21	10	11	9	17
September	27	22	19	16	7
October	24	14	16	32	21
November	17	27		15	16
December	55	29	36	18	13
January	34	37	17	34	13
February	34	27	17	11	13
March	29	49	30	23	19

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government for the purchase or redemption of Government securities and for the payment of interest.

Fixed Assets

Fixed assets are tangible, long-term assets, including major additions or alterations thereto, from which benefits are expected to be derived during their useful life.

The fixed assets of the Government, which include land, buildings, works and equipment, are charged to budgetary expenditure at the time of acquisition or construction in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of \$1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses since Confederation, together with certain amounts charged directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

Table 12.5 summarizes the account for the year.

TABLE 12.5**ACCUMULATED DEFICIT**

	1982	1981
	\$	\$
Opening balance	81,262,727,887	68,595,267,858
Deficit for the year	13,606,690,356	12,667,460,029
Closing balance	94,869,418,243	81,262,727,887

A ten year comparative statement of the accumulated deficit in terms of total liabilities and net recorded assets is presented as follows:

TABLE 12.6**STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS⁽¹⁾**
(in millions of dollars)

As at March 31	Total liabilities	Less: net recorded assets	Accumulated deficit	
			Amount	Increase or decrease (-)
1982	134,107	39,238	94,869	13,606
1981	118,461	37,198	81,263	12,668
1980	103,626	35,031	68,595	12,788
1979	98,023	42,216	55,807	16,185
1978	80,048	40,426	39,622	10,036
1977	67,075	37,489	29,586	6,290
1976	59,802	36,506	23,296	4,021
1975	62,700	43,425	19,275	1,147
1974	55,557	37,429	18,128	672
1973	51,716	34,260	17,456	- 481

⁽¹⁾ Amounts for the years 1972-73 to 1974-75 inclusive have not been adjusted to reflect the presentation of assets and liabilities introduced in 1976-77.

Table 12.7 presents an analysis of the accumulated deficit account from Confederation to March 31, 1982. A statement of the direct charges to accumulated deficit from Confederation to March 31, 1982 is detailed in Table 12.8.

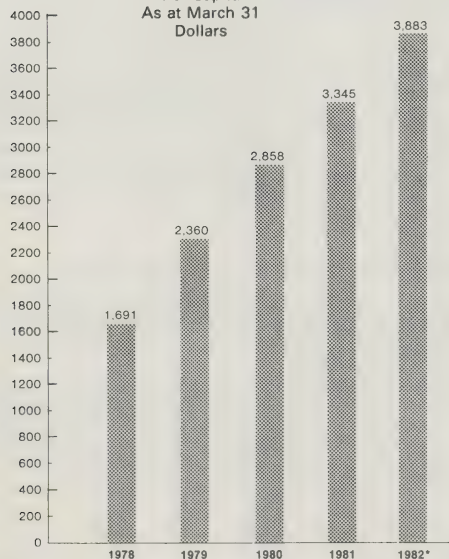
TABLE 12.7

**ANALYSIS OF ACCUMULATED DEFICIT ACCOUNT
FROM CONFEDERATION TO MARCH 31, 1982**

	\$
Accumulated annual surpluses and deficits	93,127,008,292
Direct charges to accumulated deficit—	
Capital expenditures	1,168,855,196
Other	573,554,755
Accumulated deficit	94,869,418,243

**ACCUMULATED
DEFICIT**

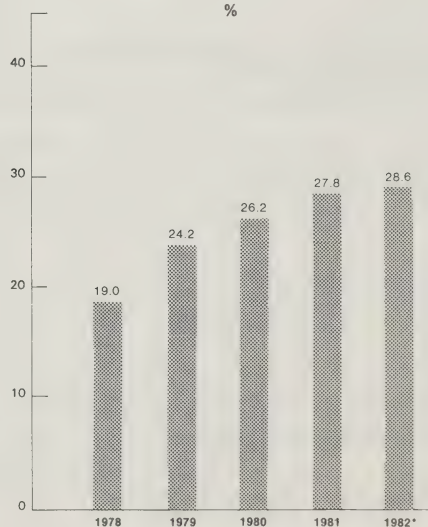
Per Capita
As at March 31
Dollars



*Based on population as at October 1, 1981.

**ACCUMULATED
DEFICIT**

As a Percentage of
Gross National Product *
As at March 31
%



*Based on figures as at previous December 31

The accumulated deficit in per capita terms and as a percentage of the gross national product is shown in the following charts.

TABLE 12.8

STATEMENT OF DIRECT CHARGES TO ACCUMULATED DEFICIT FROM CONFEDERATION TO MARCH 31, 1982

	\$		\$
CAPITAL EXPENDITURES—		Public Works (Miscellaneous)—	
Public Works (Canals)—		Department of Defence Production—	
Department of Public Works—		Plant at Rivière-du-Loup	135,209
Burlington Bay Canal	308,328	Department of National Defence—	
Lake St Peter	1,164,235	Military magazine danger zone	4,010
Department of Transport—		Department of Public Works—	
Chambly Canal, Richelieu River	579,715	Bare Point breakwater	217,996
Lachine Canal	10,526,202	Burlington Channel improvements	1,392,490
Murray Canal	1,248,947	Canadian Building, London, England	1,539,073
Ottawa Works	6,871,215	Canadian Legation Building, Tokyo, Japan	200,000
Quebec Canal	34,842	Canadian Legation Building and Site, Washington, DC	477,754
Rideau Canal	143,108	Cape Tormentine Harbour	95,000
Sault Ste Marie Canals	4,935,810	Esquimalt graving dock	7,799,761
St Anne's Lock—Railway Bridge Île Perrot	150,000	Georgian Bay to Montreal waterway survey	918,797
St Lawrence Canals	34,111,409	Government buildings, Ottawa	35,260,968
St Lawrence Ship Canal	133,897	Halifax elevator site	86,512
St Ours Locks	614,426	Halifax Harbour improvements	13,025,454
St Peters Canal	492,024	Kingston graving dock	556,589
Tay River Navigation	476,129	Land and cable telegraph line	348,321
Trent Canal improvements	559,068	Levis graving dock	971,593
Trent River Navigation	19,079,651	Miscellaneous sites for government buildings	208,012
Welland Canal	27,244,916	Miscellaneous wharves	1,223,857
Welland Ship Canal	130,716,890	Montreal Harbour improvements	1,060,343
Miscellaneous	125	New public buildings for Petitcodiac, NB	1
	239,390,937	Ottawa—Expropriations of property between Sparks and Wellington Streets, East of Elgin Street	855,581
Public Works (Railways)—		Port Arthur, Fort William and River Kaministiquia improvements	16,249,020
Department of Transport—		Port Colborne Harbour	904,459
Canadian government railways—		Quebec Harbour improvements	10,326,479
Canadian government railways	64,973,475	Rainy River lock and dam	134
Cape Breton Railway	104,521	Sorel Harbour improvements	1,806,541
Caraquet and Gulf Shore Railway	209,950	St Andrew Rapids including Red River improvements	1,569,777
Elgin and Havelock Railway	33,530	Saint John Harbour improvements	19,300,823
Hudson Bay Railway	34,682,535	Tiffin Harbour improvements	481,622
Intercolonial Railway	109,826,449	Toronto Harbour improvements	9,331,987
International Railway of New Brunswick	2,681,377	Toronto, new Dominion Building	1,166,647
Lotbinière and Mégantic Railway	336,875	Upper St Lawrence River—Channel improvements	468,098
National Transcontinental Railway	160,994,649	Vancouver Harbour improvements	3,600,079
New Brunswick and Prince Edward Island Railway	361,541	Victoria Harbour, British Columbia—Improvements	2,334,089
Newfoundland Railway	25,080	Victoria Harbour, Ontario—Improvements	761,802
Northwest Communications System	17,884,025	Yukon Territory works (part)	1,638,069
Prince Edward Island Railway	6,797,222	Department of Transport—	
Quebec Bridge	21,706,664	Canadian Government Trans-Atlantic air services	1,670,000
Quebec and Saguenay Railway	7,120,896	Civil aviation—Airways, airports and radio stations	83,916,341
Salisbury and Albert Railway	84,390	Eastern Arctic patrol vessel	3,229,293
St Martin's Railway	72,625	General service workboat, Parry Sound, Ontario, Agency	31,385
Témiscouata Railway	480,000	General service workboat for use at St John's, Newfoundland	64,556
York and Carleton Railway	20,976	Government shipbuilding program	53,325,521
Other railways and miscellaneous—		Hopper barge <i>Chesterfield</i>	233,941
Auto-ferry vessel for service between Yarmouth, NS and the New England States	1,035,733	Icebreaker and service vessels	9,609,996
Canada Central Railway—Peace River Bridge	175,000	Lighthouse supply and buoy vessel for the West Coast	923,360
Digby and Annapolis Railway	660,683	Lighthouse supply and buoy vessel for the East Coast	1,709,767
Governor General's cars	71,539	Lightship for the Port of Saint John, NB	663,406
Port Nelson terminal	6,240,096	St Lawrence River improvements	110,372,850
Residue of cost of steamer <i>Sheba</i>	78,611	Tug <i>Ocean Eagle</i>	91,071
North Railway	250,000	Vessels for Pacific weather station "P"	1,770,097
North Sydney, NS and Port-aux-Basques, Newfoundland, ferry and terminals	2,880,497	Yukon Territory works (part)	283,323
Dock and terminal facilities, North Sydney, NS		National Harbours Board—	
Dock and terminal facilities, Port-aux-Basques, Newfoundland	2,926,061	Churchill port and terminals	12,790,681
Construction of auto-ferry vessel	6,373,302	Halifax elevator site	21,538
Piers "A" and "B"—Ogden Point—Victoria, BC	2,847,399	Prescott elevator	4,707,440
Prince Edward Island car ferry and terminals	13,069,726	Port Colborne elevator	2,356,218
Residue of capital cost of SS <i>Charlottetown</i>	1,194,145	Saint John wharf site	4,531
Construction of new car ferry	7,032,720	Land in Parish Ste Foy and Parish of St Félix de Cap Rouge—Quebec	13,602
SS <i>Scotia 2</i>	348,948		
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	851,853		
Strait of Canso	6,994,146		
Hillsborough Bridge	1,532,233		
	482,959,472		

TABLE 12.8

STATEMENT OF DIRECT CHARGES TO ACCUMULATED DEFICIT FROM CONFEDERATION TO MARCH 31, 1982—*Concluded*

	\$		\$
CAPITAL EXPENDITURES—<i>Concluded</i>			
Public Works (Miscellaneous)— <i>Concluded</i>			
National Defence—			
Military property and stores	12,585,705	Miscellaneous non-active accounts—	
<i>Less</i> —Fort Osborne Barracks, Winnipeg	62,947	Canadian Pacific Railway (old)	62,791,435
St Helen's Island, Barracks, site	19,783	Canadian National Railway stock	359,963,017
	<u>436,608,839</u>	Soybean flour suspense account (Trade and Commerce)	125,936
Territorial accounts—			
Indian Affairs and Northern Development—		Loans and advances—	
Dominion lands expenditure to March 31, 1911	10,425,396	Sundry Government agencies—	
<i>Less</i> —Receipts from Dominion lands	4,275,526	High Commissioner's Office suspense (External Affairs)	2,043
Northwest rebellion	826,078	Soldier and general land settlement loans	7,079
Northwest Territories, organization	1,460,000	Other governments—	
Northwest Territories, purchase	1,460,000	Italian government—Wheat purchases, 1915 (Trade and Commerce)	703
	<u>9,895,948</u>		
Total capital expenditures	<u>1,168,855,196</u>	Miscellaneous—	
		Abasand Oils Ltd (Energy, Mines and Resources)	1,801,621
OTHER NON-ACTIVE ACCOUNTS—		Victoria Shipowners Ltd—Balance remaining after liquidation (Transport)	621,987
Loans—		Investments—	
Department of Transport—		Quebec Turnpike trust bonds (Finance)	20,000
Canadian Government Merchant Marine, Limited ..	8,098,389	Grand Trunk Railway preference stock (Transport)	121,740
National Harbours Board—		Department of Veterans Affairs—	
Chicoutimi	3,830,286	University Hospital, Edmonton, Alberta	100,000
Churchill	8,857,289	Total other non-active accounts	<u>573,554,755</u>
Halifax	29,890,788		
Montreal—Jacques Cartier Bridge—Advances for payment for guaranteed interest	6,489,605	Total direct charges	<u>1,742,409,951</u>
Quebec	52,075,243		
Saint John	34,770,238		
Trois-Rivières	3,987,356		
	<u>147,999,194</u>		

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations named in Schedules C and D of the Financial Administration Act are excluded from the definition of the Government of Canada as an accounting entity. Information regarding their contingent liabilities as well as details of their borrowings from other than the Government of Canada can be found in Table

7.4—"Summary of the Financial Position of Agent Crown Corporations". In addition, some of these corporations operate insurance programs. Information regarding insurance programs can be found in Note 4 to the audited financial statements of the Government in Section 2 of this volume.

The contingent liabilities of the Government consist of explicit guarantees by the Government, i.e. borrowings by Crown corporations and other than Crown corporations which are not agents of Her Majesty, including borrowings guaranteed by bodies within the accounting entity under various acts and programs and explicit guarantees by the Government for loans, financial arrangements and other potential liabilities. They also consist of potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 2 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 12.9

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1982

	Authorized limit (where applicable) \$	Contingent liability \$	Percentage of net claims to outstanding guarantees (where applicable) ⁽¹⁾ %
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	174,007,500	174,007,500	
Air Canada—Bonds and notes	28,458,300	4,500,759	
	<u>202,465,800</u>	<u>178,508,259</u>	
Borrowings by other than Crown corporations which are not agents of Her Majesty—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, guaranteed by the Department of Indian Affairs and Northern Development for on-reserve housing	100,000,000 ⁽²⁾	48,130,016 ⁽³⁾	2.0
From other than agents under the—			
Canada Student Loans Act	1,891,853,876	836,537,987	3.4
Small Businesses Loans Act	(4)	185,710,436	3.0
Farm Improvement Loans Act	(4)	147,406,378	4
Advance Payments for Crops Act	(4)	61,180,973	(5)
Fisheries Improvement Loans Act	(4)	17,799,719	1.5
Regional Development Incentives Act and Regional Economic Expansion Act	9,306,000 ⁽⁶⁾	8,620,000	7.8
Enterprise development program	400,000,000	101,117,886	2.6
Loans to Indians by approved lenders guaranteed by the Department of Indian Affairs and Northern Development for on-reserve housing	(2)	10,671,860 ⁽³⁾	
Loans to Nanisivik Mines Ltd for development of a town at Strathcona Sound, Baffin Island	4,570,000	4,148,463	
Indian economic development program	30,000,000	4,029,297 ⁽³⁾	20.6
Loan to the Ottawa Civil Service Recreational Association	2,000,000	1,012,500	
	<u>2,437,729,876</u>	<u>1,426,365,515</u>	
Other explicit guarantees— ⁽⁷⁾			
Insurance against accidents at nuclear installations under the Nuclear Liability Act	750,000,000	699,377,773 ⁽⁸⁾	
Guarantee with respect to loans to Canadair Limited regarding development and production of the Challenger aircraft	1,350,000,000	1,003,300,000	
Guarantees with respect to financial obligations incurred by air carriers regarding The deHavilland Aircraft of Canada Limited DHC-7 aircraft	230,000,000	86,458,142	
Guarantee with respect to loans to The deHavilland Aircraft of Canada Limited to finance the development and production of the DHC-8 aircraft and other general obligations of the company	450,000,000	85,897,000	
Guarantees with respect to loans made by exporters		44,853,000	
Guarantees against destruction or losses that may be occasioned by the rental or use of agricultural property for research purposes	30,000	30,000	
	<u>2,780,030,000</u>	<u>1,919,915,915</u>	
Total explicit guarantees	<u>5,420,225,676</u>	<u>3,524,789,689⁽⁹⁾</u>	
PENDING AND THREATENED LITIGATION		<u>2,136,552,782⁽¹⁰⁾</u>	
Total		<u><u>5,661,342,471</u></u>	

(1) Represents the average percentage over the most recent 5 years of net claims to the amount of outstanding guarantees as at March 31, 1982.

(2) Authorized limit for loan guarantees for on-reserve housing totals \$100,000,000 (shown above) for loans made by Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

(3) Committed guarantees exist for loans to be made to Indians for on-reserve housing and for the Indian economic development program. The amounts to be guaranteed are \$14,193,767 and \$61,160 respectively. As at the reporting date, no loan instruments have been issued.

(4) These Acts place limits on the maximum amount of guarantee for loans made by eligible lenders over different time periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and vary depending upon the dollar value range of aggregate loans made by each lender.

(5) Less than .1%.

(6) Represents total loan guarantees made for loans having a balance outstanding as at March 31, 1982.

(7) An agreement with Chrysler Canada Ltd in the amount of \$200,000,000 has been entered into with respect to future loan guarantees. As at the reporting date, no loans have been made under the above agreement and consequently, no contingent liabilities exist.

A letter of comfort was issued by the Department of Transport to guarantee loans made to Ridley Terminals Incorporated. These loans are for the purpose of construction of a coal terminal and Parliamentary approval is being sought to guarantee a loan of up to approximately \$185,000,000, representing 80% of the initial capital cost of the project. As at August 31, 1982, the total amount loaned to Ridley was \$16,200,000.

(8) There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations as at March 31, 1982.

(9) In July 1982, the Department of Industry, Trade and Commerce disbursed \$126,349,358 to acquire 62.5% of the outstanding Series "D" preferred shares of Massey-Ferguson Limited. This purchase results from an agreement dated June 15, 1981, between the Government of Canada and Massey-Ferguson Limited, whereby the Government guaranteed to redeem, upon request, five million preferred shares in the event of a failure by the Company to pay a dividend. On June 30, 1982, the Company defaulted on its dividend payment.

Also in July 1982, the Department disbursed an amount of \$9,000,000 to acquire two LRC train sets from Bombardier Inc. This was the result of Amtrak not exercising its option to purchase the trains at the end of a lease-purchase agreement with Bombardier Inc which Industry, Trade and Commerce had guaranteed.

(10) The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed. Therefore, the Corporation's contingent liabilities are reported in this table.

SECTION 13

1981-82 PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

<i>Section</i>	<i>Page</i>
17(8) Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council	13.2
18(2) Obligations, debts and claims deleted from the accounts	13.35
31(4) Every accountable advance that is not repaid or accounted for	13.36
98(3) Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer	13.52

SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee on penalty of \$1,000 or more granted by the Governor in Council

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order exempting from export charges the exportation of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. Order-in-Council PC 1976-359 dated February 18, 1976 and amending Orders-in-Council PC 1976-3091 dated December 16, 1976, PC 1977-2946 dated October 20, 1977 and PC 1979-1117 dated April 4, 1979:

	\$
BP Oil Ltd/Sun Oil Corp	4,988,994
BP Oil Ltd/Murphy Oil Corp	43,055,281
BP Oil Ltd/Phillips Petroleum Co	3,691,849
Gulf Canada Ltd/Continental Oil Co	3,021,250
Gulf Canada Ltd/Murphy Oil Corp	379,190
Imperial Oil Ltd/Exxon Corp	47,313,117
Shell Canada Ltd/Continental Oil Co	155,198,261
Shell Canada Ltd/Farmers Union Central Exchange Inc ..	78,714,527
Shell Canada Ltd/Shell Oil Co	195,287,539
Shell Canada Ltd/Simmons Oil Corp	601,336
Sunoco Inc/Continental Oil Co	37,630,996
Texaco Canada Ltd/Exxon Corp	2,054,693
	571,937,033

Order exempting from export charges the exportation from Canada of oil to be used for experimental or testing purposes. Order-in-Council PC 1977-2183 dated July 28, 1977:

Alberta Research Council	1,751
Husky Oil Operations Limited	5,740
Mitsui and Co (Canada) Ltd	2,736
Sunoco Inc	1,689
Petro-Canada Exploration Inc	2,242
Petrosar Limited	2,315
Remissions of less than \$1,000	373
	16,846

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returned to Canada. Order-in-Council PC 1977-308 dated February 10, 1977 and amending Order-in-Council PC 1977-2184 dated July 28, 1977:

Sunoco Inc	6,161,051
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Order exempting the exportation from Canada to the United States of certain unleaded motor gasoline from export charges to the extent that equivalent volumes of such oil products are returned to Canada. Order-in-Council PC 1981-729 dated March 19, 1981:

Sunoco Inc	323,396
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Order reducing charges imposed on certain oil products exported from Canada during August, 1981. Order-in-Council PC 1981-3553 dated December 17, 1981:

Imperial Oil Limited	360,332
Gulf Oil Canada	156,073

Sipco Oil Limited	23,123
Sunoco Inc	525,460
Union Carbide of Canada	838,901
	1,903,889

Order reducing charges imposed on certain oil products exported from Canada during September, 1981. Order-in-Council PC 1981-3552 dated December 17, 1981:

BP Oil Limited	59,369
Imperial Oil Limited	158,610
Olco Oil Limited	102,884
Sipco Oil Limited	13,567
Sunoco Inc	662,752
Union Carbide of Canada	1,142,641
	2,139,823

Order reducing charges imposed on certain oil products exported from Canada during October, 1981. Order-in-Council PC 1981-3551 dated December 17, 1981:

Imperial Oil Limited	156,303
Olco Oil Limited	37,080
Shell Canada Limited	56,461
Sunoco Inc	263,203
Union Carbide of Canada	826,854
	1,339,901

Total Energy, Mines and Resources	583,821,939
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NATIONAL DEFENCE

Customs duties and taxes charged against goods purchased outside Canada under certain circumstances involving early termination of posting:

	\$
Holt DC	1,244
Tuff L	2,130
Remissions of less than \$1,000	9,416
Total National Defence	12,790

NATIONAL REVENUE— CUSTOMS AND EXCISE

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

	\$
Canadian General Electric, Toronto, Ont	201,054
Cornell Dublier Electronics, Toronto, Ont	37,756

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Denlen Electric Corporation, Stone House, NS	3,828	Premco Precision Machinery, Kitchener, Ont	1,461
Department of Fisheries and Oceans, Sydney, BC	48,569	RJ Stamping Company Limited, Ville St Michel, Que	102,617
GTE Sylvania Canada, Montreal, Que	57,100	RJ Stamping, Ottawa, Ont	21,918
ITT Components Division, Downsview, Ont	131,771	Raytheon Canada Limited, Waterloo, Ont	514,399
Marshall, WF, St John's, Nfld	15,974	Robco Incorporated, Montreal, Que	2,731
Ministry of Transport, Vancouver, BC	17,425	Shellcast Foundries Incorporated, Montreal, Que	14,333
Ontario Ministry of Natural Resources, Toronto, Ont	1,180	Spar Aerospace, Toronto, Ont	25,023
Raytheon Canada Limited, Waterloo, Ont	33,454	Sperry Univac Defence Systems, Winnipeg, Man	131,233
Transport Canada (Canadian Coast Guard), St John's, Nfld	9,711	Supreme Precision Casting, Montreal, Que	9,992
Varian Associates Incorporated, Georgetown, Ont	9,961	The Queensway Machine Products, Toronto, Ont	18,877
Westinghouse Canada Limited, Hamilton, Ont	1,649	Titan Proform Company Limited, Scarborough, Ont	45,136
Remissions of less than \$1,000	3,156	Triplex Engineering Company Limited, Pointe-Claire, Que	8,185
	572,588	Versatile Vickers Canada Incorporated, Montreal, Que	60,776
Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:		Vestshell Incorporated, Montreal, Que	1,688
		Vickers Canada Incorporated, Montreal, Que	344,863
AMP of Canada, Markham, Ont	5,439	WSW Tool and Die Company, Kitchener, Ont	7,836
Aircraft Appliances and Equipment Limited, Bramalea, Ont	165,746	West Heights Manufacture Incorporated, Kitchener, Ont	106,058
ASK Associates, Mississauga, Ont	9,154	Remissions of less than \$1,000	5,012,168
Bayly Engineering Limited, Granby, Que	4,148	Remission of customs duty and excise taxes paid on imported goods which are the subject of drawback claims:	
Beckman Instruments, Toronto, Ont	1,020	Bailey Meter Company Limited, Pointe-Claire, Que	7,683
Bell Aerospace Canada Limited, Grand Bend, Ont	718,009	Burroughs Business Machines Limited, Toronto, Ont	3,887
Canada Tool Company Limited, Cambridge, Ont	7,559	Dale Distributing Limited, Richmond, BC	10,049
Canadair Limited, Montreal, Que	70,901	Industries PPD Incorporated, Sherbrooke, Que	2,535
Canadian General Electric Company Limited, Toronto, Ont	566,423	Remissions of less than \$1,000	435
Canadian Lukens Limited, Rexdale, Ont	35,056	Remission of excise duty on spirits lost due to breakage in warehouse and while in transit:	
Canadian Marconi Company, Montreal, Que	3,949	British Columbia Liquor Distribution Branch, Vancouver, BC	21,089
Cercast Incorporated, Montreal, Que	19,398	Liquor Control Commission, Winnipeg, Man	2,006
Chicopee Manufacturing Limited, Kitchener, Ont	89,936	Melville Distilleries Limited, Laval, Que	1,790
Daf Indal Limited, Mississauga, Ont	3,822	New Brunswick Liquor Corporation, Fredericton, NB	2,978
Dahmer Steel Limited, Kitchener, Ont	6,265	Saskatchewan Liquor Board, Regina, Sask	6,031
Davie Shipbuilding Limited, Lauzon, Que	11,922	Société des Alcools du Québec, Montreal, Que	34,710
Donlee Nuclear, Toronto, Ont	21,553	TG Bright & Company Limited, Niagara Falls, Ont	1,127
Eldorado Nuclear Limited, Toronto, Ont	18,759	Remissions of less than \$1,000 (3)	1,380
Fleet Industries, Division of Ronyx Corporation Limited, Fort Erie, Ont	105,614		71,111
Garrett Manufacturing Limited, Rexdale, Ont	29,515	Remission of excise duty on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (Wine):	
Genelcom Limited, Toronto, Ont	5,390	Calona Wines Limited, Kelowna, BC	1,512,024
General Dynamics Manufacturing Limited, Montreal, Que	293,730	Gooderham and Worts Distillery, Toronto, Ont	571,719
General Gear Company, Toronto, Ont	49,306	Hiram Walker and Sons Limited, Winfield, BC	1,697,583
General Motors of Canada Limited, London, Ont	1,714	Les Distilleries Dumont Limitée, Rougemont, Que	374,777
Hawker Siddeley Canada Limited, Toronto, Ont	6,297	McGuinness Distillers, Toronto, Ont	1,298,154
Heede International Limited, Port Moody, BC	3,659	Melchers Incorporated, Berthierville, Que	1,568,124
Hermes Electronics Limited, Dartmouth, NS	170,930	Melville Distilleries Limited, Laval, Que	65,040
Heroux Limited, Montreal, Que	18,805	Rieder Distillery Limited, Grimsby, Ont	102,776
Hewlett Packard, Richmond, BC	1,160	St Lawrence Starch Company Limited, Mississauga, Ont	10,143,919
Honeywell Controls Limited, Toronto, Ont	19,140	Remission of less than \$1,000 (1)	565
Irvin Industries Canada Limited, Fort Erie, Ont	13,990		17,334,681
Joly Engineering Limited, Montreal, Que	14,610	Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:	
Linamar Machine Limited, Ariss, Ont	207,881	Arctic Transportation Limited	119,517
Litton Systems (Canada) Limited, Toronto, Ont	846,250	BP Canada Limited	2,888,542
MIC Manufacture and Machine Works, Division of Oden Machine Works, Kitchener, Ont	5,775		
Marathon Equipment, Toronto, Ont	6,786		
McDonnell Douglas Canada Limited, Toronto, Ont	26,615		
Nova Scotia Research Foundation, Dartmouth, NS	1,340		
Oden Machine Works Limited, Kitchener, Ont	2,719		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Canadian Offshore Marine Limited	169,167
Chevron Standard Limited	802,568
Colley Motorships Limited	1,983,333
Crosbie Offshore Services Limited	6,017,678
Dow Chemical of Canada Limited	3,905,210
Fairfield Industries Incorporated	63,922
Federal Commerce and Navigation Limited	2,580,820
Golden Eagle Canada Limited	6,929,167
Gulf Canada Limited	2,231,250
Noranda Sales Corporation Limited	5,797,531
Robert Reford Incorporated	348,075
Seabase Limited	884,567
Shell Canada Limited	1,008,045
Sydney Steel Corporation	3,827,833
Ultramar Canada	11,900,000
Victory Soya Mills Limited	781,159
Western Bridge Division (Canron Limited)	1,437,917
Yukon Navigation Corporation	24,990
	53,701,291

The following Order-in-Council was not acted upon during the year 1981-82:

PC 1966-37/1899, October 6, 1966

Remission of duties and taxes by Order-in-Council PC 1953-18/894, dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1981-82:

Burlington Northern Railway	314,873
Canadian National Railway	551,758
Canadian Pacific Railway	306,930
Chesapeake Ohio Railway	109,296
Consolidated Rail Corporation	219,748
Napierville Junction Railway	6,678
	1,509,283

Partial remission of customs duty, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada, Winnipeg, Man	530,803
Canadian Pacific Air Lines Limited, Vancouver, BC	824,306
Nordair Limitée, Montreal, Que	10,397
Pacific Western Airlines Limited, Vancouver, BC	30,155
	1,395,661

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	17,517,057
International Harvester Company of Canada Limited, Hamilton, Ont	29,667,735
Mack Canada Incorporated, Toronto, Ont	8,854,262
Western Star Trucks Incorporated formerly White Motor Corporation of Canada Limited, Toronto, Ont	3,773,885
	59,812,939

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1981-82 and where in all cases the amount was not less than \$25:

	\$
AB Dick of Canada	2,113
ABC Plastic Moulding	1,474
ABN Machine Works	3,981
ADAC Laboratories	3,524
ADC Canada	2,033
ADC Telecommunications Canada	6,251
ADK Pressure Equipment	7,721
ADP Network	15,963
AEI Telecommunications Limited	1,770
AEL Microtel Limited	13,314
AES Data Limited	29,727
AH Environment	1,572
AM International	7,751
A & M Sail Service	1,264
AMECRM Incorporated	2,973
AMF Tuboscope Incorporated	147,503
AP Parts of Canada	1,725
APV Crepaco Montreal Limited	1,623
APX Building Systems Limited	1,166
Abbott Laboratories Limited	3,406
Abercorn Aero	1,154
Acadian Distillers Limited	16,024
Accent Home Products	5,069
Acco Company Limited	9,058
Accuray of Canada Limited	57,794
Accurcast Die Casting	5,924
Ace Controls Incorporated	3,917
Adcom Electronics Limited	45,821
Advanced Technology Laboratories	5,349
Adventure-Progressive Molded Products	8,942
Aeropulse	9,473
Aeroquip Canada Limited	7,515
Aerovox Canada Limited	1,156
Agrico Canada Limited	9,352
Agropur Co-operative	13,547
Ahal Manufacturing Incorporated	4,461
Air Canada	73,957
Air France	3,135
Air King Limited	19,887
Air New Zealand	1,044
Air Products	4,043
Air Products & Chemicals Incorporated	23,671
Air Products, Division of Catalytic Enterprises	4,346
Aisco Incorporated	1,073
Aisha Film Company Limited	49,047
Ajax Magnethermic Corporation	17,926
Akhurst Machinery Limited	26,119
Akron Manufacturing Company	3,086
Aladdin Western Export Corporation	34,855
Alan Dick Canada Limited	2,546
Alan Wakefield & Associates Incorporated	1,849
Albany International Canada Incorporated	1,086
Alberta Environment	2,663
Alberta Government Telephones	3,494
Alberta Power Limited	2,701
Alberta Traffic Supply Limited	1,206
Alcan Aluminum Company	1,604
Alcan Canada Products Limited	61,187
Alexander Tools Limited	1,550
Alexandria Footwear Limited	1,003
Alfa-Laval Limited	1,181
Algoma Steel Corporation Limited	13,803
Alkaryl Chemicals Limited	1,821
Alkon Corporation	1,774
All Glass Company	1,441
Alladin Synergetics Incorporated	1,98
Allan Crawford Associates Limited	130,511

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

ADDITIONAL REVENUE—Continued		\$	
CUSTOMS AND EXCISE—Continued		\$	
Allen Bradley of Canada Limited	12,268	Atlantic Controls Limited	9,137
Allibert Industries Limited	45,384	Atlantic Packaging Products Limited	29,688
Allied Chemicals Canada Limited	188,658	Atlantic Scale Company Limited	2,957
Allied Contractors Incorporated	18,403	Atlantic Stove Works/Duomatic Olsen	14,725
Allis Chalmers Canada Incorporated	38,789	Atlas	4,191
Almatex Limited	3,917	Atlas Steels—Division of Rio Algom, Limited	2,381
Alpha Controls & Instrumentation	8,269	Atmospheric Environment Service	38,459
Alphatext Limited	7,313	Atomic Energy of Canada Limited	7,656
Al's Welding & Electric Limited	2,780	Atwell Fleming	1,073
Altampco Glass	1,157	Aucoin Management	35,977
Altendorf Combining	14,582	Audiovox Canada Limited	4,675
Aluminum Company of Canada Limited	10,441	Aurora Products of Canada Limited	2,230
Amcan Casting	2,638	Austin, Peter Manufacturing Company	1,026
Amcar Metals Limited	1,407	Auteuil Construction Limitée	2,011
Amchem Products Incorporated	2,481	Autologic Incorporated	7,179
Amdahl Limited	265,697	Automated Cheque Manufacturing	2,658
American Broadcasting Company	14,005	Automatic Tool	1,362
American Can of Canada Limited	7,525	Avco Lycoming Division	5,065
American Cyanamid Company	5,195	Aviation Electric Limited	58,012
American Digital	7,568	Avon Canada Incorporated	10,240
American Monitor Corporation	2,440	Avon Marathon International	6,538
American Permac Incorporated	2,259	Avtron International & Price Company	1,121
American Standard	15,975	Aydin Control	1,733
American Telecom Incorporated	7,622	BC Telephone Company	4,214
Amerlin Sales	8,699	BC TV	1,758
Amerock Incorporated	6,236	BP Canada Industries	2,328
Amertron Western Hemisphere Incorporated	2,373	Baader North America	5,241
Ammco Industrial Equipment Limited	1,807	Babcock & Wilcox Canada Limited	40,743
Amoco Canada Petroleum Company Limited	43,634	Babine Forest Products	2,112
Ampex Canada Limited	4,573	Babytyme Products Limited	3,142
Amsco Canada	1,324	Bachan Aero Space of Canada Limited	2,948
Amway Manufacturing Company Limited	13,554	Bailey Meter Corporation	5,537
Amway of Canada Limited	9,325	Bake-Rite Foods Incorporated	5,632
Anaconda Ericsson Company Limited	1,085	Bandag Canada Limited	22,498
Analytech	13,472	Banff Springs Hotel	66,643
Analytical Instruments	4,277	Baragar Mechanical	2,005
Anchor Machine & Manufacture Limited	4,881	Barber Colman Company	1,940
Anco Incorporated	8,109	Barda Electronic	4,999
Anderson Blowpipe Limited	3,003	Barmac Enterprises Limited	4,083
Andor Scientific Services	2,540	Barnes, CF	1,029
Angenieux Corporation of Canada Limited	2,090	Barnett International	1,579
Anglo Canadian Scientific Company Limited	12,995	Barnum, Ron	2,708
Angus, R	2,758	Baron Rubber Limited	7,071
Ann Arbor—Computer Division of Jervis B Webb	2,591	Barry Wehmiller Electronics	2,918
Anquip Equipment	1,086	Basic Computer Group Limited	2,101
Apex Metals Limited	10,137	Basic Software Group Limited	1,561
Appaloosa Horse Club of Canada	15,283	Bates Manufacturing Company	6,077
Apple Computer Canada	1,351	Batus Work Shop	1,143
Applied Electronics Limited	14,634	Bay Concrete Products Limited	9,453
Applied Research Laboratories	27,390	Bayly Engineering Limited	1,912
April Wine	24,180	Beachville Limited	7,970
Aptec Engineering Limited	1,418	Beam of Canada	2,701
Argus Machine Company Limited	1,183	Beam Central Vacuum	1,282
Armstrong Cork Industry Limited	73,565	Beatrice Foods Ontario Limited	2,843
Aro Canada	6,702	Beaver Engineering	1,017
Arrow Plastics	1,288	Beckley, Chet	3,287
Artec Canada Limited	11,646	Beckman Instruments Incorporated	9,071
Artel Corporation	1,622	Beckwith Bemis Limited	1,128
Artray Limited	10,664	Becton Dickinson Canada	2,461
Asea Limited	26,443	Bedford Industries Limited	9,502
Associated Test Equipment Limited	37,027	Bedmarz, Phil c/o Speed Sport Show	1,221
Atelier Ropart Incorporée	2,744	Behlem Wickes Company Limited	6,456
Atkemix Incorporated	3,539	Behnsen Graphic Supplies	3,009
Atlantic Bridge	7,129	Behum America Corporation	1,312
		Bell Canada	13,559
		Bell City Foundry (Brantford) Limited	1,487
		Bell Helicopter	1,202

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

NATIONAL REVENUE—Continued		\$	
CUSTOMS AND EXCISE—Continued			
	\$		
Bell & Howell Canada Limited	3,075	Bueyros Erie Company of Canada Limited	3,423
Bell Northern Research Limited	5,524	Buffalo Point Development Corporation Limited	13,158
Beloit Canada Limited	12,833	Buflor (Canada) Limited	7,073
Bendix HBSL	5,558	Building Products Canada	1,141
Beneke Industries Limited	3,781	Burlington Northern Railway	2,753
Benjamin, Art Associates Limited	13,175	Burlington Steel Company	1,868
Bennett Limited	5,124	Burns Meats Limited	5,130
Benson & Hedges Canada	12,914	Burroughs Business Machines Limited	77,050
Bentley, Nevada Canada Limited	12,183	Burroughs Incorporated	3,703
Berger, Garry L	2,257	Butler Polymet	20,808
Besser of Canada Limited	2,081	Butterick Canada Limited	1,282
Best Building Products	1,216	Byron Jackson, Division of Borg Warner	3,932
Better Packages	2,691	CAE Electronics Limited	3,004
Big Wheels Incorporated	1,504	CAE Machinery Limited	8,785
Billy Graham Evangelistic Association	3,106	CAE Morse Limited	48,168
Binder Tool & Mold Limited	359,734	CB Engineering Limited	1,441
Bingham Williamette Limited	25,149	CBC Records International	31,502
Bio-Research Laboratory	1,797	CD Nova Limited	2,499
Bird Machine Company of Canada	4,944	CE Vetco Pipeline Service	56,898
Birla Industries	1,670	CFTO TV Limited	8,045
Bishopric Products Limited	3,965	CHCH TV	13,314
Black & Baird Limited	1,149	CHUM Radio Limited	2,563
Black & Decker Canada Incorporated	4,493	CICG	4,622
Black Clawson Kennedy Limited	5,704	CIL Incorporated	12,498
Blackstone Industrial Products Limited	102,118	CIP Daxion Incorporated	1,423
Blackwood Hodge Ontario Limited	35,377	C & J Hydraulics	1,417
Blast Cleaning Products Limited	1,399	CKCK TV	2,128
Blaw Mold Tooling Limited	1,451	CKCO	14,160
Block Brothers Limited	3,871	CKLW Radio Broadcasting Company	1,063
Bobco Erectors Incorporated	1,571	CP Air	1,684
Bobst Champlain	1,461	CRC Canada Limited	1,324,203
Boeing Computer Services	7,100	C & S Construction	30,757
Bogardus Wilson Division of Vanflax Corporation Limited	1,205	CVC Electronics	1,237
Boiler Inspection and Insurance Company of Canada	29,063	Cablesystems Engineering	9,382
Boise Cascade Canada Limited	14,161	Cabot Carbon	2,175
Bombardier Limitée	3,255	Caelter Enterprises	3,276
Borden Chemical Canada Limited	100,375	Calgary Power Limited	9,296
Bordigon Construction Limited	1,541	Calgary Television	1,237
Borig Hartman Valve	2,328	Cambridge Instruments Canada	2,008
Bow Plastics Limited	26,352	Campbell Soup Company Limited	12,574
Bowater Newfoundland Limited	14,323	Campeau Corporation	7,377
Bowden Tools	3,333	Camping Show	1,687
Bracor Associates	4,849	Camsco Incorporated	1,885
Bradford Fuller—Southern Exposure Incorporated	8,330	Canada Cement Lafarge Limited	1,477
Brady, WH Company Limited	2,122	Canada Cities Service Limited	8,464
Brander, Richard	2,451	Canada Cup	2,061
Branson Ultrasonics	1,646	Canada Lease Financing Limited	3,924
Brasserie Molson	6,564	Canada Packers Limited	3,515
Bremson Data Systems	4,135	Canada Plastic Containers Limited	4,391
Brenton Banville McGrail	2,958	Canada Post	1,508
Brimordyne Canada Limited	2,456	Canada Wire & Cable Limited	2,005
Brinks Canada Limited	1,308	Canada's Wonderland Limited	40,289
Bripac Limited	1,814	Canadair Limited	62,173
Bristol Aerospace Limited	1,079	Canadian Appliance Manufacturing Company	1,456
Broadcast Video Systems	1,083	Canadian Blower/Canada Pump Limited	2,560
Broad Corporation c/o General Motors Corporation	2,237	Canadian Broadcasting Corporation	25,203
Brock Electronics Limited	3,836	Canadian Buttons Limited	2,216
Brooks Marine Limited	2,307	Canadian Cinegraph	13,452
Brown Boveri Canada Limited	29,454	Canadian Coast Guard	3,203
Brown, Tim	1,106	Canadian Duff Morton Company	1,203
Brunswick International Canada Limited	6,107	Canadian Dynamics Nova	5,768
Budd Canada Limited	3,013	Canadian Electric Associates	17,234
Budny of Canada Limited	1,495	Canadian Engineering Survey Company Limited	12,041
		Canadian Equipment Sales	3,364
		Canadian Fertilizers	11,027
		Canadian Fine Color	1,036
		Canadian Fram Limited	9,349

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Canadian Gas Association	6,733	Certified Automotive Products Central	9,792
Canadian General Electric	163,316	Certified Brokes	2,566
Canadian General—Tower	5,484	Certo, Peter J	2,257
Canadian Grain Commission, Grain Research Laboratory	1,901	Cessco Pipeline	863,419
Canadian Gypsum Company Limited	1,070	Champion Spark Plug Company of Canada Limited	8,530
Canadian Hardinge Machine Tools Limited	3,229	Champlain Power Products Limited	10,350
Canadian Hunter Exploration	115,063	Charles Lapierre Incorporated	1,267
Canadian Industrial Supplies	6,664	Charles Loue Limited	5,850
Canadian International Paper Company	1,388	Chatlos Systems Incorporated	2,412
Canadian Linotype Company	2,154	Chem Wash Service Limited	50,787
Canadian Liquid Air Limited	3,556	Chemagro Limited	1,044
Canadian Lukens Limited	2,771	Cherney Mills Incorporated	31,345
Canadian Marconi Company	27,251	Chevron Canada Limited	1,586
Canadian Mini-Warehouse Properties Limited	2,329	Chevron Geoscience Company	2,095
Canadian Mossawippi	34,806	Chevron Standard Limited	20,798
Canadian National Railways	32,229	Christensen Bellow Valvair	32,950
Canadian Occidental Petroleum	1,374	Christie Brown & Company Limited	10,836
Canadian Opera Company	55,117	Chrysler Canada Limited	28,553
Canadian Opera Supply Company	70,234	Chubb Security Systems Limited	2,008
Canadian Pacific Airlines	7,826	Circle F Canada Limited	4,914
Canadian Pacific Limited	25,496	Cisco	1,492
Canadian Pacific Railway	20,286	Citel Films	1,591
Canadian Reynolds Metals Company	6,003	City of Calgary	4,688
Canadian Steel Foundries	2,121	City of Edmonton	3,081
Canadian Superior Oil Limited	46,788	City Laundry & Dry Cleaning	1,523
Canadian Telecommunications Group	4,756	Clairol Canada	2,929
Canadian Thermos Products Limited	4,113	Clark, Alex L Limited	3,012
Canadian Totalisator Company Limited	192,848	Clark Equipment of Canada Limited	128,994
Canadian Webcor Electronics	55,254	Clayton Environmental	1,081
Canadian Western Natural Gas	1,172	Cleyn & Tinker Incorporated	1,141
Canadyet Limited	18,103	Cliffs of Canada Limited	2,168
Can Am Containers Limited	11,684	Cochran, JE	53,045
Can Am Inspection	2,377	Cole Division—Litton Business Equipment Limited	6,452
Can Am Telecommunications Associates	2,205	Coleco Canada Limited	169,672
Candassco Appliance Parts Limited	2,313	Colley Motor Ships Limited	2,858
Can-Eng Manufacturing Limited	2,084	Colt Canada Incorporated	3,177
Canix Sterilizer Incorporated	1,247	Columbia Airlines	1,841
Cannam, Gregory	4,524	Columbia Plastics	28,241
Canon Optics & Business Machines	8,510	Columbus Line Incorporated	35,530
Canplas Industries Limited	85,110	Combined Insurance Company	13,740
Canron Incorporated	7,077	Combustion Engineering	3,470
Canron Limited	251,279	Combustion Engineering Super Heater Limited	55,145
Canstar Communications	5,414	Comdisco Canada Limited	1,767
Canviro Consultants Limited	1,550	Cominco Limited	1,000
Capco Equipment Limited	17,718	Commetrics Limited	1,402
Capco Incorporated	1,491	Communauté Urbaine de Montréal	1,902
Cape Breton Development Corporation	5,336	Communication Manufacturing Company Canada Limited	53,827
Capilano Plastics Company Limited	5,584	Communications Technology Canada Limited	59,072
Capital Cable TV Limited	3,403	Compagnie Tupperware Limitée	1,742,036
Capital Records Incorporated	5,691	Compound Electronics Limited	11,505
Captel	1,189	Comptec International Limited	1,340
Cargill Grain Company Limited	1,269	Comptel Distribution Incorporated	4,508
Carrier Air Conditioning	12,684	Compu Mark	2,373
Carrier Western	6,439	Computer Image Canada	1,142
Carrière, Ron	4,062	Computervision Corporation	25,498
Cascade Hydraulics Limited	1,914	Comshare Limited	1,440
Cascade Plastics Limited	1,510	Comtern Limited	4,917
Case, JI Company Limited	4,790	Comtest Communications Products Limited	8,264
Castle Steel Erectors	31,133	Comwill Construction Limited	1,141
Caterpillar Tractor	8,119	Conair Canada Limited	18,166
Celanese Canada Limited	4,163	Con Force Products Limited	10,046
Central Stamping	1,261	Conklin & Garrett Limited	35,416
Centre De Recherche pour la Défense	17,219	Conment	1,216
Century Geophysical Corporation	7,129	Consolidated Aluminum	1,414
		Consolidated Bathurst Incorporated	2,999
		Consoltex Incorporated	2,402

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Construction Du St Laurent Limitée	1,347	Detroit Diesel	2,476
Construction Products Incorporated	4,615	Devilbiss Canada Limited	2,426
Construction Specialities Limited	364,029	Diamond Canapower Limited	42,502
Consumer Glass Company Limited	4,706	Diasonics Incorporated	3,735
Continental Group of Canada	1,169	Dick	1,118
Continental Hydraulics	10,078	Dickey John of Canada	3,474
Control Data Canada Limited	7,485	Dicom Corporation	8,313
Control & Metering Limited	4,689	Dielectric Communications	1,988
Control Systems	2,603	Diemaco Incorporated	1,375
Convertext Incorporated	2,036	Diemaster Tool Incorporated	12,820
Cooper & Patterson Incorporated	1,499	Diesels Harper Limitée	19,161
Cooper Craft Guild of Canada	37,691	Dieterich Post Company	2,295
Cooper Energy Services Limited	103,737	Dietz, Bill	4,029
Corbin Les Bateaux Incorporée	18,037	Diffracto Limited	3,929
Core Labs Canada	3,416	Digiscis Exploration Incorporated	4,900
Corinthian Pools of Canada Limited	1,188	Digital Development Corporation	5,978
Corunna Petroleum Limited	2,268	Digital Equipment of Canada	15,011
Coscol Equipment and Chemicals	1,620	Digital Video Systems Incorporated	13,770
Countrymen Raymond Excavating Limited	36,661	Dillingham Corporation	386,002
Courtice Speciality Steels Limited	27,225	Dillman, Bob	3,591
Coyle Tanning Company Limited	1,572	Dipix Limited	2,014
Creators Canada Limited	1,286	Disco Incorporated	4,396
Crouse Hinds Canada Limited	23,550	Discraft Limited	2,605
Crown Video	1,036	Display & Exhibit Company	7,671
Crump, Bill	1,419	Dix Performance Limited	2,274
Crystal Beach Company Limited	5,166	Dobco Enterprises Limited	5,194
Cummings Signs Canada Limited	1,528	Doble Engineering	4,001
Curwood Packaging Canada Limited	2,429	Dome Petroleum Limited	10,282
Customs Glass Limited	2,484	Dominion Bridge Sulzer Incorporated	41,515
Cyanamid of Canada Limited	27,464	Dominion Comb & Novelty Company	9,829
Cybox, Division of Lumex	6,981	Dominion Foundries and Steel Limited	35,286
DAF Plastics Limited	3,611	Dominion Textiles Limited	6,655
DBM Reflex	1,852	Domtar Chemicals	7,990
DCN Plastics Incorporated	4,804	Domtar Incorporated	27,943
DGH Television Systems	1,588	Domtar Packaging Limited	11,137
Daal Specialties Canada Limited	52,250	Don Meirer Productions	7,063
Dairy Equipment Company	2,304	Donn Products Canada Limited	1,798
Dart Industries	1,126,904	Donohue St Felicien	46,248
Dart Products National Limited	1,679	Dorcy Ashflash Canada Limited	1,791
Dasco Data Products	5,559	D'Orlan Jewellers Limited	16,121
Dasco, Melvin H.	3,504	Double A/D Distributors	1,852
Data General (Canada) Limited	5,041	Douglas Incorporated	18,243
Data Plotting Services	1,737	Doulton of Canada Limited	54,565
Data Terminal Systems Canada Incorporated	4,701	Dow Chemical of Canada Limited	17,726
Datron Systems Limited	2,021	Dow Corning of Canada Limited	1,406
Dauphin Alfalfa	2,827	Dreco Limited	42,888
Davey Tree Expert Company of Canada Limited	6,435	Dresser Clark Industries	62,859
Davis, Alfred H	2,257	Dresser Industrial Products Limited	1,333
Davis Engineering Limited	6,457	Dresser Industries Canada Limited	4,492
Davis, Eryou and Associates	6,009	Drilco Services—Division of Smith International	2,800
Dawson Riddel Canada	195,476	Duke Lawn Equipment Limited	1,544
Dayton Walther Canada Limited	4,500	Duplicate Canada Limited	12,335
Dealtry, Murray	2,352	Dupont of Canada	66,097
Decca Records Company Limited	24,251	Duracoll Incorporated	3,657
Deflect-O-Products Limited	37,365	Durametallic of Canada Limited	1,698
Delaval Company Limited	2,202	EBA Engineering	2,055
Delaval Turbines Canada Limited	1,746	EGG Canada Limited	4,258
Demers, Jean	1,921	EGG Industrial Division	15,835
Denver Horn	11,288	EVI (Engineered Vacuum Incorporated)	8,221
Department of Energy, Mines & Resources	5,225	Eastern Plastic Industries	17,340
Department of Fisheries and Oceans	41,140	Eastern Precision Casting Incorporated	1,53
Department of National Defence	57,765	Eastern Provincial Airways	2,07
Dero Enterprises Limited	16,779	Eastern Steel Products	5,83
Derries, John	4,812	Ecoguard Systems Limited	3,48
		Economics Laboratory Canada	21,37
		Ed Green/Smith Hemion	11,47
		Eddy Forest Products Limited	5,49

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Edgewind Sales & Manufacturing Limited.....	3,017	Finning Tractor Company Limited	5,303
Edmonton Opera Association	2,872	Firestone Canada Incorporated	4,733
Edmonton Power Company	2,211	Firing Industries Limited	18,326
Ekco Canada Limited	57,414	First Blood Productions	38,840
Elan Tool & Die Limited	4,020	Fish Scientific Company	14,916
Eldon Industries of Canada Incorporated	19,156	Fisher Controls Company of Canada Limited	3,357
Electralert Limited Ontario Corporation	1,701	Fisheries Research Board	4,539
Electro & Optical Systems	2,827	Fisheries Resource Development Limited	1,677
Electro Rent (Canada) Limited	56,366	Fishery Product Limited	2,249
Electrode Corporation	1,215	Fisons—Western Peat Corporation	5,490
Electronic Systems Limited	13,647	Flair Plastics International	49,745
Electronic Associates Incorporated	1,623	Flakt Canada Limited	1,210
Eli Lilly and Company (Canada) Limited	1,150	Flangeklamp of Canada Limited	2,640
Eli Lilly Interamericas Incorporated	6,529	Fletchers Fine Foods	3,018
Elliott Industrial Equipment	3,229	Fletchers Limited	4,663
Eltron Enterprises Limited	1,208	Floating Point Systems	22,536
Emerson Electric Canada Limited	12,873	Flour Canada	1,928
Emerson Grant Erectors	2,096	Fluid Air Components	1,545
Emrick Plastics Limited	18,807	Flyer Industries Incorporated	1,434
Entreprises Pipe Line—Montreal	7,535	Foothills Industries Products	5,574
Enviroglass Incorporated	5,531	Foothills Pipeline Yukon Limited	71,673
Environmental Research Group	1,357	Ford Meter Box Incorporated	1,790
Enviroservice Incorporated	35,012	Ford Motor Company of Canada Limited	35,120
Epicure	1,387	Fording Coal	3,852
Equinox Industries	2,930	Foreman, George J	2,612
Equipment Domar Incorporated	5,559	Formica	1,518
Equipment Venesa	2,443	Fortress Mountain Resorts Limited	11,068
Erco Industries Limited	22,955	Forward Precision Tools Limited	1,542
Erickson, Arthur, Architects	2,217	Foster Wheeler Limited	1,847
Ericsson, L M Limited	1,487	Foxboro Canada Limited	8,249
Esco Limited	38,674	Fracture Technology Incorporated	44,219
Essex Mold Incorporated	172,807	Fram Canada Limited	5,663
Esso Resources Canada	127,926	France Film Company	1,961
Ethyl Canada	7,101	Franklin Electric Canada Limited	2,632
Ethyl Imco Incorporated	27,488	Franklin Manufacturing Company Canada Limited	14,950
Ethyl Packaging Limited	7,104	Freedland Industries Limited	33,174
Euclid Canada Limited	16,288	Freightmasters Division	1,552
Eurocan Pulp and Paper Company Limited	8,994	Frontier Helicopters Limited	2,637
Ex-All-O Corporation	1,431	Fuller Brush Company Limited	1,231
Exacaire Parts LS Limited	3,155	Funk, Allen	21,387
Executone Limited	1,286	Furncraft Vehicles Limited	1,452
Export Plastics Limited	9,165	GA Computer Limited	11,270
Export Scovill Limited	1,763	GE Corrigan Agencies	1,733
Exxon Research and Engineering c/o Imperial Oil Limited	3,206	GPR Industries Limited	1,162
FCM Division of Gulf & Western	59,617	GR Dake Limited	1,565
FSI Geotechnical Limited	5,858	GTE Sylvania Canada Limited	1,288
FW Woolworth Company Limited	4,200	GTE Unistrul Limited	11,710
Fabricated Plastics	6,820	Galigher Canada Limited	3,892
Fabricated Steel Products	6,698	Gapco Incorporated	35,623
Fab-Tec Canada Limited	2,801	Gardner Denver Company Canada	20,475
Family Leisure Centres of Canada	8,687	Garett Manufacturing Limited	5,168
Fansteel VR Wesson	2,494	Garett Turbine	1,743
Fauteux Building Supplies Limited	2,327	Garland Commercial Ranges Limited	1,812
Fedco Audio Laboratories	10,752	Gasbec Incorporated	2,452
Federal White Cement Limited	5,656	Gates Canada Incorporated	3,577
Federlein, HA	4,160	Gates Rubber of Canada Limited	3,228
Ferguson Supply Limited	2,764	Gatx Fuller Limited	3,092
Ferronti Electric—Division of NEI Canada	1,118	General Datacom Industries (Canada) Limited	46,430
Ferro Technique Limited	1,595	General Diesel Incorporated	20,204
Fiba Canning Incorporated	2,073	General Drop Forge Limited	1,356
Fiberco Marine Industries Limited	2,720	General Electric Company	8,630
Field Aviation Company Limited	6,192	General Foods Limited	10,043
Fife Controls Canada Limited	2,641	General Motors of Canada Limited	165,872
		General Motors—Diesel Division	1,066
		General Television Arts c/o Bob Lo Island	3,837
		General Tire Canada Limited	14,063
		General Tire & Rubber Company	3,562

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

		5
	\$	
Genpok Corporation.....	9,112	
Genrad Limited.....	75,291	
Genstar Limited.....	109,998	
Geometrics Service Canada.....	13,180	
Geophysical Services Incorporated.....	68,010	
Georgia Public TV.....	3,935	
Gerber Scientific.....	6,240	
Gerr Elector—Acoustics.....	1,365	
Gestelner Incorporated.....	2,505	
Giga-Tron Associates Limited.....	5,970	
Gimco Limited.....	1,226	
Gleason, Don.....	12,267	
Gledden c/o Canadian Tire Corporation.....	3,200	
Gleder Guard Tool and Die Manufacturing.....	2,700	
Glitsch Canada Limited.....	1,088	
Golden Marine Company Incorporated.....	5,459	
Goodrich BF Canada Incorporated.....	15,715	
Goodyear Canada Incorporated.....	2,106	
Gorrie Advertising Management.....	27,762	
Gould Manufacturing of Canada Limited.....	9,985	
Grace, WR & Company Limited.....	2,124	
Gracious Living Incorporated.....	29,118	
Grand Théâtre de Québec (Le).....	2,050	
Grandford Manufacturing Company.....	1,322	
Grarperu c/o Practice Oil.....	11,286	
Gravure Graphics Limited.....	1,132	
Great Lakes Airlines.....	1,582	
Great Lakes Carbon Corporation.....	7,290	
Great Lakes Forest Products Limited.....	2,551	
Greater Canada Colour Printing Company.....	2,591	
Greif Containers Incorporated.....	2,566	
Greyhound Exposition Service.....	2,446	
Grief Containers Incorporated.....	1,396	
Griffin Steel Foundries Limited.....	6,331	
Gross Machinery Canada Limited.....	3,853	
Guertin Brothers (Paint).....	1,766	
Gulbrandsen Canada.....	1,846	
Gulf Canada Limited.....	106,680	
Gulf Canada Resources.....	21,173	
HC Industries Limited.....	3,752	
HDC Industries.....	5,011	
Halifax Industries Limited.....	5,197	
Hall Smith Company Limited.....	10,875	
Halliburton.....	4,439	
Hallmark Tools Limited.....	1,625	
Halpen Engineering Limited.....	4,503	
Hanksraft, Division of Gerber (Canada) Incorporated.....	31,086	
Hanson Materials Engineering.....	3,443	
Hardy Associates.....	5,846	
Harkness, Jan.....	3,330	
Harnischfeger Corporation.....	17,374	
Harris Corporation.....	7,530	
Harris E Company.....	9,048	
Harris Fashion.....	1,889	
Harris Systems Limited.....	2,718	
Hartford Fibres Limited.....	2,977	
Hartford Tooling Limited.....	2,039	
Harvard Development Limited.....	37,301	
Harvey Manufacturing Corporation of Canada Limited.....	2,910	
Hasbro Industries Limited.....	26,741	
Houghton, CF Limited.....	1,568	
Havlik Enterprises Limited.....	4,589	
Hawker Siddeley Canada Limited.....	5,627	
Hayes-Dana Limited.....	2,258	
Hector, Ernest.....	1,117	
Henry, MA Limited.....	3,389	
Hercules Canada Limited.....	348,410	
Heritage Silversmiths Limited.....	1,490	
Hershey Chocolate Company of Canada.....	1,039	
Herzberg, Roland J.....	1,157	
Heston Industries Limited.....	3,762	
Hewlett Packard Canada Limited.....	172,554	
Highway Stamping (Windsor) Limited.....	4,082	
Hitech Canada Limited.....	1,586	
Hoke Controls Limited.....	1,868	
Holmes Foundry.....	3,251	
Holophane Company—Johns Manville Canada Incorporated.....	23,679	
Honda Canada.....	4,227	
Honeywell Controls Limited.....	5,931	
Honeywell Incorporated.....	2,555	
Honeywell Limited.....	21,653	
Horton CBI Limited.....	15,516	
Hosker Scientific (Western).....	2,728	
Hospital for Sick Children.....	1,169	
Hosteler, Mike.....	12,996	
Hudson Bay Oil and Gas Company.....	7,017	
Hughes, BJ Services Limited.....	2,174	
Humbert Lloyd.....	3,636	
Humphrey and Cosburn.....	26,339	
Hupp Canada Manufacturing.....	4,534	
Huron Steel Products (Windsor) Limited.....	39,150	
Hussman Store Equipment Limited.....	2,345	
Hydro Quebec.....	22,767	
Hydro Space Marine Services.....	49,851	
Hymac Limitée.....	2,997	
Hyster Canada Limited.....	3,521	
IBL Industries Limited.....	30,924	
IBM Canada Limited.....	61,928	
ICL Computers Canada.....	3,796	
IEI Holden.....	4,015	
ITT Canada Limited.....	11,335	
ITT Industries of Canada Limited.....	3,492	
ITT McKay Marine.....	1,105	
ITT Terryphone.....	1,244	
IXL Industries Limited.....	1,535	
Ideal Builders Hardware.....	2,357	
Ideal Toy Company of Canada Limited.....	14,123	
Imasco Limited.....	1,726	
Imco Container Canada Limited.....	193,391	
Imlac Corporation.....	3,473	
Im-Pact Hearing Conservation.....	12,421	
Impact Tool & Manufacturing Limited.....	3,813	
Impenco Limited.....	3,084	
Imperial Oil Limited.....	20,715	
Import Tool Company Limited.....	1,702	
Imprimerie Montréal Magog.....	1,368	
Inco Limited.....	20,150	
Inco Metals Company.....	5,413	
Industrial Engines Limited.....	3,102	
Industrial Projects Limited.....	1,833	
Industrial Sales (1979) Limited.....	50,160	
Industries Provinciales.....	1,626	
Inersap Incorporated.....	16,285	
Informart.....	2,292	
Ingersoll Rand Canada Incorporated.....	54,744	
Inglis Limited.....	1,831	
Inficon Leybold Heraeus.....	3,030	
Inmont Canada Limited.....	3,823	
Innotech Aviation.....	138,466	
Insertek Electronics Limited.....	1,442	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

		\$
Instrument Champagne	6,691	
Instrument Services Laboratory	1,406	
Insulation of Michigan	15,358	
Insul Foam—IF Insulation	1,091	
Intec Corporation	64,603	
Integrated Plastics Limited	9,700	
Integrated Systems	1,193	
Intel Semiconductors Corporation of Canada	75,821	
Inter Environmental Limited	1,183	
Intercheck Corporation	1,525	
Intercontinental Communication Services	6,640	
Intercraft Industries	3,101	
Interfax Systems Incorporated	41,744	
Interior Electronics Limited	1,014	
International Computers Limited	2,768	
International Construction Equipment	12,140	
International Harvester of Canada	56,105	
International Jet Air Limited	1,546	
International Paints	5,457	
Interprovincial Steel & Pipe Corporation	1,119	
Inter-Technology Limited	19,263	
Inventex Corporation	5,213	
Ireco Canada Limited	8,320	
Irving Oil	32,356	
Irving Oil Transport Limited	25,897	
Irwin Toy Limited	468,940	
Ivaco Rolling Mills	9,070	
Iwatser America Incorporated	1,097	
JB Atlas Company Limited	6,375	
JFJ Mold Processors Limited	7,226	
JJ Case	16,366	
JLG Industries Incorporated	14,487	
JM Huber Corporation	1,853	
JMR Instruments	4,348	
JWI Limited	1,852	
Jacobson Elevator Builders	1,899	
Jacuzzi Canada Limited	28,714	
Jaddco Anderson Construction Company	65,131	
Jaeger Fashions of Canada Limited	2,328	
James Standardbred Farms	5,544	
Janza, Steve	13,980	
Jason Sound Industries	3,277	
Jay Plastics Company Limited	55,035	
Jeffers, Keith	3,763	
Jeffery Moore Packaging Machinery	27,636	
Jenson, Clarence	20,196	
Jerome & Francis Company	1,356	
Jet Sew Division of Clueth Peabody	1,067	
Jewish General Hospital	1,558	
Jo-Ad Industries Limited	6,402	
John Deere Limited	39,783	
Johnson Controls Limited	8,388	
Johnson Filaments	1,852	
Johnson H & R (Canada) Incorporated	3,297	
Johnson & Johnson Limited	13,469	
Johnson, SC and Sons Limited	3,577	
Johnson Terminals Limited	24,658	
Johnson Walton Steamships Limited	2,942	
Jordan Ste Michelle Cellars Limited	11,575	
Joy Manufacturing Company Canada Limited	18,852	
Jutan International Limited	2,017	
Jutras Die Casting	9,745	
KG Campbell Corporation	1,265	
KHD Canada Limited	1,528	
K & K Tool Corporation		1,088
KSH Incorporated		3,752
KSM Canada Limited		1,553
KT Services Incorporated		1,168
KTS Industries		1,860
KY Diamond Limited		4,032
Karl Klement Packaging Machinery Company Limited		10,608
Kauforan of Collingwood		2,497
Kawnsr Company Limited		1,879
Kelcee Communications Limited		11,593
Kellogg Salada Canada		1,113
Kelly Services Incorporated		8,118
Kelsey Hoyes Canada Limited		19,917
Kemron Environmental Services		14,300
Kemtar Incorporated		1,243
Kendan Manufacture Limited		1,801
Kennametal Limited		1,008
Kenner Products (Canada) Limited		846,817
Kero Sun Canada Limited		1,517
Keuffel & Esser of Canada Limited		12,231
Kilmer Van Nostrand Company Limited		7,448
Kimberly Clark Canada Limited		75,852
Kimberley, George		5,221
Kincaid's Drywall Limited		2,862
King Enterprises		3,786
Kingsway Film Limited		2,670
Kinley, JC c/o Shell Oil Company		19,278
Kirby, WL		8,295
Kirk Equipment Limited		1,934
Knock Manufacturing Company Limited		1,291
Kodak Canada Limited, Incorporated		24,476
Koffman Foods Limited		2,123
Komeline Sanderson Limited		14,897
Kompro Canadian Computer		1,286
Konar Investments		1,458
Kongsburg North America Incorporated		1,092
Kontron Scientific Limited		2,344
Koppers of Canada		4,182
Kord Products Limited		58,614
Kost, Albert		4,692
Kraft Limited		7,022
Kruger Incorporated Pulp & Paper		2,493
Kustoms Electronics		1,601
Kwik Lok Limited		3,021
LAF Varah Limited		3,099
LCM Engineering		2,264
LGL Limited		8,305
LR Leak Repairs Incorporated		5,541
Laboratoires Merck Frost		3,900
Lada Cars of Canada Incorporated		2,114
Lagendyk & Company Limited		9,949
Lake Group Limited		1,199
Lake Ontario Cement		5,032
Lakeside Plastics Limited		4,259
Lamb-Cargate Industries Limited		6,821
Lamb, F Jos (Canada) Limited		19,240
Lamco Die Cast Limited		32,699
Lamonte Kounts		2,257
Landis and Gyr Incorporated		1,454
La Presse Limitée		1,748
La Régie De La Place Des Arts		21,569
La Salle Machine Tool of Canada Limited		4,380
Laserplane Canada Limited		1,987
Laurentide Controls (1978) Limited		2,787
Lavalley Industrial Products Plastics Incorporated		5,211
Lawrasons Chemical Limited		5,238
Lawson Graphics Pacific Limited		7,484

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Lawson Packaging	4,990	MacMillan Rothsay Limited	19,326
Lawton Die Cast Company of Canada Limited	4,451	Madel Scientific Company Limited	3,065
Leasemetrics	18,812	Madell, S Limited	9,122
Leblanc and Royle Communications Towers Limited	3,069	Magic Pantry Foods Incorporated	5,466
Leco Industries	2,772	Magnetic Metals Limited	3,966
Lecyer et Fils	1,447	Maine & New Brunswick Power Company	18,560
Ledair Company	4,785	Mainland Elworthy Limited	2,111
Lee Mason Tools Limited	3,972	Majestic Wiley Contractor	8,248
Leigh Instruments	5,079	Major, David	1,304
Leisure Dynamics of Canada Limited	2,114	Major Plastics	7,655
Lennox Industries (Canada) Limited	4,845	Malax Electronics	9,558
Les Bouteilles Browns	5,079	Mandem Division of Asamera Oil	6,884
Les Breuvages Oka Limited	1,484	Manitoba Hydro	4,004
Les Broderies Laval Limitée	2,410	Manitoba Opera Association Incorporated	2,952
Les Constructions St Laurent	6,887	Manitoba Rolling Mills	3,200
Les Diesels Harper Limitée	33,822	Manitoba Telephone System	4,125
Les Disques Unions Incorporée	2,979	Maple Leaf Village	2,071
Les Entreprises Givisco Incorporée	14,833	March McBinery	1,105
Les Industries Cascades Limitée	5,801	March and McLemman Limited	2,169
Les Industries Morcott	6,473	Marine Industries Limited	7,338
Les Industries Univor Incorporée	2,864	Marion Power Shovel	7,470
Les Productions La grande Virée Incorporée	13,924	Maritime Beverage Limited	1,317
Les Produits de Ciment	44,065	Maritime Resource Management Services	1,965
Les Systèmes Northern Telecom	3,041	Marshall Macklin Monaghan Limited	1,415
Lesters Delicatessen Products	1,301	Marthon Machinery	5,229
Level Lift Corporation	1,128	Martin Food Mills Limited	1,854
Levitt Safety	1,110	Mary Kay Cosmetics	160,500
Leviton Manufactures of Canada Limited	1,810	Massey Ferguson Industries Limited	2,388
Leybold Heracus Canada Limited	4,321	Masthead International Incorporated	2,107
Libbey Owens Ford Export Company	1,202	Matrox Electronic Systems	1,572
Libby, McNeil & Libby of Canada	2,387	Mattel Canada Limited	158,668
Libby St Clair	5,065	May Court Club of St Catharines	1,045
Lily Cups Limited	36,469	McCormicks Limited	2,325
Linamar Machine Limited	1,104	McCracken, Darrell	15,786
Linotype Canada/Jomar	5,114	McDonalds Restaurants	93,592
Liquid Carbonic Incorporated	90,088	McDonnell Douglas Canada Limited	3,243
Lisle Kelco Limited	4,155	McElhanny Surveying and Engineering Limited	15,098
Litelab Corporation	9,296	McGee-William Company	5,406
Litton	6,353	McIntosh Labs Incorporated	1,671
Litton Systems Canada Limited	82,763	McNeil Laboratories	3,093
Loblaws Limited	1,780	Mcphar Instrument Corporation	6,264
Lockei Bras Limited	6,481	McQuay Norris Limited	2,867
Lomas, LV Chemical Limited	1,110	Mead Packaging Canada Limited	3,091
Longyear Canada Incorporated	1,842	Mecfab Incorporated	1,898
Loral Electronics Systems	9,118	Medina Oil Field Supply Company Incorporated	3,325
Loram Maintenance	2,200	Medtronics of Canada Limited	1,003
Lortec	10,787	Meidinger, Kenneth	17,359
Losinger Construction Systems	1,118	Mele, Anne	1,305
Louis Albert Associates Incorporated	5,375	Memorex of Canada	1,025
Lounsbury Industrial Limited	3,767	Merck Frost Laboratory	29,368
Ludwig Engel Canada Limited	3,482	Merit Abrasives	15,477
Lufthansa German Airlines	2,967	Merlin Development Limited	1,315
Lux Time (Canada) Limited	4,948	Metallurg Canada	4,985
Lynch Communications Systems Incorporated	1,830	Metermaster	1,626
Lynch Transcom Incorporated	9,177	Metrex Corporation	1,678
M & K Plastic Products	19,660	Metropolitan Life Insurance Company	25,546
MSC Electronics Limited	8,420	Metrosan Community Newspapers	2,397
MTD Products Limited	58,962	Michelin Tires Canada Limited	3,560
Mabit, R Incorporated	5,566	Mico systems Incorporated	2,352
Macbeth Color and Photometry	3,183	Micom Company	10,826
Machineries Provinciales	166,649	Micro Component Tech	3,734
Machines Outils Elliot	1,332	Microdata Corporation	1,320
Maclean Hunter Limited	2,139	Micropublishing Services Canada Limited	1,044
MacMillan Bloedel	9,701	Microwave—Division of MA Electronics	7,496
		Migration Productions Limited	2,309
		Migration Records	2,924

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Milchem Canada	12,325	National Auto Radiator Manufacturing Company Limited	245,379
Miles Laboratories Limited	13,269	National Hardware Specialties Limited	2,069
Millmans Communications Services Limited	5,421	National Rubber Company Limited	34,757
Milton Bradley Canada Incorporated	149,642	National Steel Car Corporation Limited	1,435
Ministry of Transportation & Communications for Ontario	7,554	National Trading Division of Rendafles Company	1,802
Minnesota Valley Engineering	2,972	Navair Limited	1,861
Miscoe Data Communication	1,349	Nei Canada Limited	5,034
Misiak Associates Limited	3,102	Neilson, Wm Company Limited	4,733
Misner Marketing Limited	4,443	Nelson, Bill	11,195
Mitel Corporation	19,064	Nelson Stied Welding	2,376
Mitsubishi Canada	1,480	New Brunswick Telephone Company	3,747
Mobil Chemical Company	4,856	New England Master Bond Company	2,615
Mobil Oil Canada Limited	6,950	New Holland, Division of Sperry Rand	10,816
Modern Mold Limited	19,115	Neway	1,778
Modern Tools Limited	1,411	Newcor Canada Limited	2,244
Mohawk Industrial Uniform Supply Incorporated	1,356	Newfoundland Telephone Company	1,832
Molex Electronics Limited	17,141	Niagara Metals Limited	1,480
Monarch Marking Systems	4,308	Nicholson Miende Machine Limited	4,671
Monarch Plastics Limited	1,267	Nickel, RD and Associates Incorporated	20,891
Moncton Flying Club	1,647	Nicolet Canada Limited	21,991
Monenco Computing Services Limited	30,370	Niles, Fred Camera Service Company	11,939
Monroe Auto Equipment Company	5,905	Niobec Incorporated	1,181
Monroe-Ritton Bus Equipment	4,196	Nippon Yusen Kaisha	1,238
Monsanto Canada Incorporated	15,459	Nissan Automobile Company (Canada) Limited	4,207
Montreal General Hospital	3,297	Nissei Sangyo Canada Incorporated	6,813
Montreal Pipe Line Limited	7,548	Noranda Mines Limited	29,451
Montreal Wilson Machine Company	1,228	Norango Computer Systems	1,987
Moog Canada Limited	1,881	Norca Industries	1,035
Moore Business Forms Limited	3,227	Norcanair	2,940
Moore Corporation	1,760	Nordair Limited	17,420
Moore Industrial Limited	5,333	Nordraft Reprographics Limited	3,318
Moore Instrument Company	11,335	Nordson of Canada Limited	16,428
Mordhorst Automation Incorporated	5,646	Normad Machine & Manufacture Limited	5,401
Morris Cerullo World Evangelism	60,582	Norseman Plastics Limited	22,953
Morse Chain—Division of Borg Warner (Canada) Limited	1,496	North American Construction	28,947
Morval Durofoam	17,710	North American Controls	14,035
Morvue Incorporated	5,034	North Sea Products Limited	9,677
Motherlode Productions	13,048	North Wire Limited	5,005
Motor Wheel Corporation of Canada Limited	174,458	Northern Construction Company	26,388
Motorola Canada Limited	7,362	Northern Geophysical	14,875
Motorola Military & Aerospace Products	3,430	Northern Telecom Canada Limited	25,390
Motors Insurance Corporation	2,076	Northridge Plastics Limited	1,384
Moulders Supply Limited	11,475	Northwest Communications Limited	11,426
Multilek Incorporated	2,175	Northwest Pile Driving	9,940
Multilingual TV	1,693	Northwest Survey Corporation Limited	8,655
Multitone Electronics Limited	1,136	Northwest Teleproductions	20,254
Muncy Neil Associates	2,454	Northwood Pulp & Timber Limited	2,823
Mundet Industries Limited	2,278	Nova—Alberta Corporation	154,106
Mundy, AF Associates Canada Limited	4,459	Nova Construction	1,075
Murray, Albert E.	3,154	Nova Scotia Power Corporation	2,897
Mylec Canada Limited	7,611	Nuco Musical Instruments Limited	1,388
Myroc Tek Incorporated	3,690	Nu Dell Plastics Limited	5,416
N Dex Instrument Limited	1,510	OB Canada Incorporated	2,917
NB Electric Power Commission	5,605	Ocean Construction Supplies	1,144
NCR Canada Limited	12,203	Odeco Drilling Company	2,220
NDT Consulting Registered	1,165	Oden Corporation	4,865
NEI Parsons (Canada) Limited	8,345	Offshore Navigation (Canada)	1,170
NL Rucher Products	2,823	Offshore Survey & Positioning Limited	2,042
Nadle, Don and John	11,739	Okanagan Helicopters	5,175
Nash Engineering Company	3,255	Olsen, Laverne	5,780
Nashua Murritt Limited	5,489	Olsen, WH Manufacturing Company Limited	1,305
Natco, EE Limited	11,221	Olsonite Products Limited	29,406
National Arts Centre	19,771	Omnitrode	4,718
		Oneida Canada Limited	1,509
		Ontario Electric Company	2,001
		Ontario Hydro	65,003
		Ontario Ministry of Transportation and Communications	10,260

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

NATIONAL REVENUE—Continued		\$	
CUSTOMS AND EXCISE—Continued			
	\$		
Ontario Sealstor	4,612	Pilkington Glass Industries Limited	7,841
Oral Roberts Evangelistic Association of Canada	26,549	Pioneer Grain Terminal Limited	2,435
Ortho Instruments	10,401	Pitney-Bowes of Canada Limited	1,431
Osakis Silo Company	1,474	Plant Farm Company	1,230
Otis Elevator Company Limited	7,720	Plantronics Canada Limited	3,312
Outboard Marine Corporation of Canada	57,401	Plastec Components Limited	1,606
Overdrive Trips	7,991	Plastec Incorporated	5,080
Overseas Monitor Corporation	1,151	Plastic Components Limited	5,113
Oxford Development	1,096	Plasticap Company Limited	4,323
Oxford Frozen Foods Limited	1,723	Plastocraft, Division of Plastec Incorporated	13,352
POS Pilot Plant Corporation	16,364	Plax Division of Bradley Fenn	73,201
PPG Industries Canada Limited	9,662	Playtex Limited	5,454
Paccar du Canada	2,619	Playtoy Industries Incorporated	4,419
Pacific Western Airlines	1,464	Plaza Fiberglass Manufacture Limited	2,055
Pala International Corporation	11,864	Polyrim Manufacturing Limited	6,978
Palliser Furniture	1,140	Polysar Limited	9,405
Pan Arctic Oils Limited	11,286	Porta Printer Systems	1,017
Panasonic Industries of Canada	6,969	Portion Packaging Limited	2,102
Papier Cascade Calano Incorporée	16,530	Port Weller Dry Docks Limited	2,219
Paradyne Canada Limited	17,559	Praire Public Television	19,247
Parker Brothers Games Limited	346,672	Pratt and Whitney Aircraft of Canada Limited	59,311
Parker, Phillip C	15,388	Precision Camera	1,514
Parkway Manufacturing Limited	5,226	Precision Craft Limited	1,240
Pation Mines (Quebec) Limited	42,539	Precision Spring of Canada	1,526
Paul Mueller Company	4,172	Precision Valve Canada Limited	8,488
Paxson Coil Systems Incorporated	1,680	Pressmatic Industries Limited	2,915
Payne, Dale & Associates	17,281	Preston Phipps Incorporated	4,305
Payton Associates Incorporated	4,178	Pretech Incorporated	25,886
Peace Bridge International Bridge Authority	30,812	Prince Albert Pulp Company Limited	5,630
Pecco Cranes Limited	23,604	Pritchard Engineering Company	1,028
Peerless Plastics Limited	19,720	Processed Plastic Company Limited	5,262
Pegasus, Division of Koehring	4,818	Procter & Gamble Limited	11,230
Pembina Explorations Limited	3,698	Production Plastics Incorporated	15,064
Pennwalt of Canada Limited	47,461	Produits Caillette Incorporée	2,246
Pepin, Jacques	1,907	Professional Vehicle Agency	13,506
Perfection Automotive Products	1,227	Progressive Moulded Products	1,445
Pergamon Press Canada Limited	1,489	Promemm Service Limited	6,416
Perimeter Aviation Limited	7,587	Province of New Brunswick	1,642
Perkin-Elmer Canada Limited	4,148	Provincial Production and Die Incorporated	1,918
Perle Systems Limited	3,121	Provost Cartage Incorporated	1,423
Permanent Concrete Division of Confarge Limited	32,381	Pumps and Power Limited	3,621
Permasteel Engineering Limited	1,137	Quality NDE	1,221
Peter J Lawrence Enterprises	1,002	Quebec North Shore	1,034
Peter Kiewit and Sons	42,097	Quebecair Incorporated	34,895
Peters, Richard	4,334	Queen's University	1,202
Petro Canada Explorations	9,484	Quemat Incorporated	5,507
Petroleum Search Services Company	1,092	Quiet Floor Systems of Canada	16,462
Petrolite Corporation of Canada Limited	5,798	Quindor Products	7,434
Petrosar Limited	2,158	Quisenberry, Glen	29,032
Peugeot Canada Limitée	1,441	Quinton Instruments Company	6,281
Pfizer Canada Incorporated	1,436	RB Technical	1,022
Philco Ford Canada Limited	2,969	RCA	52,273
Phillips Anderson Construction	1,151	RMB Technical Service	2,544
Phillips Brothers	6,778	ROR Associates Limited	1,227
Phillips Electronics Limited	14,821	Radionics Limited	18,405
Phillips Test & Measuring Incorporated	6,979	Ralph, Clark, Stone	2,100
Phillips Cables Limited	1,463	Ralston Purina of Canada	1,701
Phillips Extruded Products Limited	235,598	Rama Computers Limited	1,631
Phillips Kiln Services Company	8,117	Ranger Oil (Canada) Limited	1,477
Phillips Parkway Corporation	43,764	Rapistan Systems Limited	2,525
Phillips Products Incorporated	12,918	Rattie, Tony	9,933
Phillips Test and Measuring Incorporated	95,101	Ray Plastics Limited	2,345
Picker Canada Limited	9,062	Rayco Stamping Products Limited	11,490
Pierce 7 Stevens Limited	3,528	Raymond Concrete Pile	6,723
		Raytheon Company Canada	7,585
		Recognition Equipment Limited	1,267
		Record Plant Studios	59,990

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Redirack Industries Limited	41,050	Saskatchewan Telephone	4,278
Redpath, JS	4,595	Saskatchewan Wheat Pool	3,168
Reflex Division of International Tools	33,453	Scamar Construction Limited	3,748
Regal Toy Division of General Mills	15,851	Sceptre Dredging Limited	4,318
Reliance	19,853	Scherer, RP Canada	6,406
Reliance Electric Limited	4,012	Schillumberger Canada Limited	3,656
Relmach Manufacturing Limited	21,157	Schlegel Linning Technology Incorporated	24,496
Remington Arms	1,741	Schlumberger of Canada Limited	2,743
Remington Rand Corporation	19,853	Schmidt Engineering	14,819
Renault USA Incorporated	2,153	Schrader Bellous Limited	34,906
Rental Electronics Limited	114,044	Scientific Atlantic Canada	18,951
Rexnord Canada Limited	2,771	Scott-Jones Field Service CSPI	1,142
Reynolds French & Company	8,195	Scott Madisson	5,973
Rhodnius Incorporated	6,096	Scott Maritimes Pulp Limited	2,465
Richardson Merrell Limited	1,999	Seafed Margaree and Owners	1,199
Richfield Properties	39,256	Seaforth Creamery Company Incorporated	1,652
Ritz Lace & Embroidery Limited	1,215	Seagulf Marine & Industry Products Limited	6,636
Robert Bosh Canada Limited	2,503	Sealand Sales Limited	1,011
Robert Mitchell Incorporated	5,614	Seaman, Virgil	3,920
Roberts, HH Machinery Limited	2,400	Seaquist Canada—Division of Pittway Corporation	3,685
Robertson White Engineering Limited	2,946	Seer Industries Limited	5,535
Robins, AH Company	1,666	Sefel Geophysical	10,146
Robroy Industries Limited	2,770	Sentral Systems	8,257
Robson George Construction Limited	4,899	Serco Division of Smith International	8,069
Rochester Instrument Systems Limited	1,371	Seville Machine & Tool Limited	3,253
Rockwell International of Canada Limited	120,018	Shadrack Engineering	2,862
Rohm and Haas Canada Limited	1,221	Shaw Associates Speed Sport 82	9,238
Rolls Royce Canada Limited	5,291	Shaw Pipe Protection Limited	6,834
Romatec—RML	6,853	Shell Canada Limited	153,850
Rondar Services Limited	44,457	Shell Environmental Group	17,430
Ronsco Supply Company Limited	1,651	Sheller Globe Canada Limited	5,610
Ross Equipment Limited	2,200	Shelley, RG Limited	1,274
Ross Roy of Canada Limited	5,425	Sherritt Gordon Mines Limited	3,789
Rotem Industrial Products	2,933	Sherway Gardens	1,165
Roto Pak International	2,825	Shop Vac of Canada Limited	28,838
Royal Canadian Mounted Police	2,343	Showalter Agencies	2,276
Royal Winnipeg Ballet of Canada	3,160	Sidbec Dosco Limited	71,170
Rubbermaid (Canada) Limited	737,751	Siddock, Jerry	2,031
Rubenstein Brothers Company	1,484	Siers Resurfacing Company	1,404
Rush Products	225,295	Sigmancom Systems Incorporated	1,332
Rutherford, AV	3,659	Signalnet Limited	9,548
Rymer, JR—C & O Railway	19,086	Simmonds, AC and Sons Limited	1,676
Ryka Blow Molds Limited	4,259	Simplex International Time Equipment Company Limited	11,068
SDRC Limited	10,343	Simplot Chemical Limited	17,800
SED Systems Incorporated	1,111	Simpson, RJ Manufacturing	2,266
SMI Industries	6,168	Simpson Sears Limited	1,622
SPR Control Systems Limited	3,210	Sinclair and Valenite Company	3,793
SSI Computer	8,866	Sioc Limited	1,592
Safety Inspection and Surface Incorporated	1,511	Skagit Equipment	2,226
Safety Supply Canada	1,153	Ski-Lok Leasing Incorporated	3,381
Sahuaro Petroleum & Asphalt Company	131,684	Skip Ishii Productions	11,049
St Croix Pulpwood Limited	1,922	Skis Rossignol Canada Limited	3,032
Saint John Shipbuilding and Drydock Company Limited	11,359	Slurry System	36,954
St Lawrence Starch Company Limited	4,292	Smart, AD Limited	2,540
St Mary's Cement Company	34,538	Smithers of Canada Limited	1,752
Saint Mary's University	1,398	Smiths Industries North	3,439
St Regis Limited	1,217	Snemo Limited	5,758
Samsonite of Canada	1,411	Snider Drilling	1,509
Samuel Sons & Company Limited	9,658	Societa Cavi Pirelli Spa	19,262
Sanair	33,411	Société Nationale de l'Amiante	2,221
Sanders Associates Limited	45,323	Solar Turnies Canada Limited	37,445
Sanivan Incorporated	2,802	Solaray, Division of Sunbeam Corporation (Canada) Limited	106,125
Santel Communications Incorporated	3,312	Solarcells Limited	2,874
Sanman Customs Metal Fabrication Limited	2,476	Solartech Limited	1,867
		Somerville Belkin Industries Limited	7,734
		Sometech Electro Concept Incorporated	1,442

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Sonoco Steel Products Limited	2,584	Superior Deseronto—Division of Sheller Globe	3,619
Sonoco Limited	1,551	Superior Fire Trucks	8,104
Sonority Recording Company Incorporated	5,718	Superscope Canada Limited	4,503
Sony of Canada	4,370	Superseal Corporation	1,499
Soquelec Limited	3,479	Supreme Casting and Tooling	10,144
Soundair Limited	1,672	Sure Alloys Steel Corporation	2,173
Southern Murry	2,167	Swan Wooster	1,355
Sparton Controls	28,903	Swanson, JN	1,733
Spatorico, Frank	2,031	Sweaney, Tom	4,024
Spécialités B—Pro Incorporée	23,487	Sweany, L	4,579
Speciality Cast Metals Limited	1,230	Switching Division of Mitel Corporation	3,117
Speed, Larry C	2,257	Sydney Steel Corporation	1,554
Speed Sport Promotions	33,981	Symak Sales Company	5,105
Speed Sport Promotions West	22,843	Syncrude Canada Limited	10,193
Speed Sport Show	11,254	Systron	8,011
Sperry Gyroscope—Division of Sperry Incorporated	16,292	TDW Sales and Service Limited	10,051
Sperry Incorporated Newholland Division	3,784	TRC Environmental Consultants	6,439
Sperry Marine Engineers Systems	6,688	TTI Geotechnical Resources	3,027
Sperry Univac	10,222	Tandem Sales Service	1,250
Sprague Electric Canada Limited	1,266	Taro Gear Division	3,693
Sprague Meter Division of Textron Canada Limited	1,496	Tasman Scientific Incorporated	8,369
Spruce Falls Power Paper Limited	3,999	Techmet Canada Limited	1,964
Square "D" Company of Canada Limited	5,852	Technical Marketing Associates	2,913
Standard Aero Limited	21,090	Technics Incorporated	7,380
Standard Havens (Canada) Limited	2,948	Techwest Enterprises	2,752
Standard Industries Limited	18,661	Tecumseh Metal Productions	1,730
Standard Modern Tool Company	3,513	Teds Molds and Die Works Company	2,190
Standard Pressure Pipe Company	34,690	Tekpak Division of Tekform Systems Limited	1,401
Standard Telefon Kabel Fabrike	20,981	Tektronics Canada Incorporated	35,436
Stangate Canada Limited	12,908	Tele-Radio Systems Limited	4,578
Stanley Door Systems	2,102	Telescience Incorporated	4,463
Stanley Precision Incorporated	1,287	Teletone Limited	1,413
Star Headlight and Lantern Company	2,769	Teletype Corporation	3,323
Starborn International Limited	2,809	Telex-Tulsa Computer Limited	1,460
Starcraft Recreational Products Limited	10,442	Tellog Systems and Port Hope Redi Mix Limited	1,382
Starks, MW Dale	6,273	Temcor	13,456
State Electric Company Limited	1,187	Temfibre Incorporated	8,431
State Farm Insurance	1,282	Tennant Company	17,892
State Farm Mutual Auto Insurance	2,250	Tesdata Systems Canada Limited	1,866
Steel and Engine Products	2,723	Test Technology	2,795
Steetley Industries Limited	3,252	Testing International	1,425
Stelco Incorporated	11,966	Texaco Canada Incorporated	5,666
Sterling Drug Company Limited	1,163	Texas Steel Company of Canada Limited	2,481
Stevens Hepner Company Limited	47,944	Texscan Communications	1,901
Stevens, WL Limited	9,972	Textiles Dionne Incorporated	1,149
Stewart and Stevenson	30,738	Textron Industries Limited	1,755
Stewart Warner Company	4,690	The Canadian Press	2,064
Storman Incorporated	8,134	The Cooper Tool Group Limited	1,752
Stowe Woodward Company	4,678	The Davidson Chemical Company	1,177
Streit, Freddie	51,317	The HI Thompson Company of Canada Limited	1,151
Strippet Division Houdaille	4,359	The Regional Municipality of Peel	1,651
Structural Dynamics Research	45,533	Therman Canada Incorporated	3,969
Studio Morin Heights Incorporated	1,507	Thermon Canada Limited	3,919
Sullivan Strong Scott Limited	1,397	Thetford Sanitation Limited	10,676
Sulzer Brothers Limited	2,576	Thompson Equipment Company	2,469
Sumito Canada Limited	14,734	Thomson CSF Canada Limited	17,129
Sun Chemical Corporation	1,010	Thorosystem Products of Canada	9,224
Sunbeam Corporation of Canada Limited	8,391	Three (3) M Canada Limited	20,189
Suncro Incorporated	32,439	Three (3) M Employees London Credit	2,912
Sunds Defibrator Incorporated	1,194	Thunderbird Plastic	1,972
Sundstrand Aviation	4,613	Tidelands Geophysical	1,854
Sundstrand Service Corporation	1,920	Tilco Plastics Limited	5,180
Sunflight Hobby Supplies Limited	2,358	Tilton, Roger	6,757
Sunshine Transport	23,686	Timberstand Service	2,500
		Timeplex Incorporated	2,613
		Tip Top Products	1,089
		Titan Steel and Wire Company Limited	5,050

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Toga Manufacturing Company.....	14,658	Viceroy Manufacture Company Limited.....	20,115
Tonka Corporation Canada Limited.....	2,112,811	Video Tek Limited.....	2,058
Tookey, Paul.....	1,013	Viscount Machine and Tool.....	3,588
Torin Manufacturing (Canada) Limited.....	25,184	Vitek Systems Incorporated.....	7,394
Toronto Plastics Limited.....	1,441	Volkswagen Canada Limited.....	5,985
Toronto Western Hospital.....	1,484	WA Whitney of Canada.....	1,688
Toshiba of Canada.....	7,037	WGBM Associates.....	1,542
Totec USA.....	4,377	WSC (Canada) Limited.....	1,188
Traf—Equipment Limited.....	8,411	Wabco Equipment of Canada.....	5,438
Trails West Equine Enterprises.....	30,103	Wacher Canada Limited.....	1,050
Tran Communications Limited.....	14,577	Wagner Electric.....	1,477
Trane Company of Canada Limited.....	7,099	Wahl Clipper Corporation Canada Limited.....	9,738
Trans Canada Pipelines.....	61,900	Walker D Engineering Service.....	20,590
Transcoastal Enterprises Limited.....	7,545	Walt Disney Productions.....	34,499
Tri-Canada Incorporated.....	2,927	Wang Canada Limited.....	4,644
Trim Trends Canada Limited.....	85,666	Wardair Canada Limited.....	9,167
Trimac Transportation Systems.....	49,763	Waste Management Incorporated.....	2,775
Tri-Steel Incorporated.....	22,891	Waterloo Metal Stampings Limited.....	3,412
Triumph c/o Triumph Incorporated.....	22,913	Weatherhead Company of Canada.....	3,478
Triumph (Rock Group).....	96,233	Webster Instruments.....	3,604
Trow Group Limited.....	3,116	Weldwood of Canada.....	2,727
True Temper Canada Limited.....	6,733	Weltronic Company.....	1,541
Truswall Systems Canada Limited.....	2,852	Wendling, Mark Alen.....	13,580
Toucker Plastic Products Limited.....	34,153	Wescom Canada Limited.....	5,905
Turbo Power and Marine Systems.....	3,824	Westcan Conveyor and Belting Limited.....	7,414
Turmot Incorporated.....	12,256	Westcoast Transmission Company.....	1,633
Turnelle Video Incorporated.....	5,298	Westcoast Wire Works.....	10,594
Turzillo Contracting Limited.....	1,491	Westech Industries Limited.....	6,744
Twinpak Limited.....	1,305	Westech Instruments Limited.....	4,552
Tyler Refrigeration International.....	1,839	Western Instruments Limited.....	1,611
Tyme Systems Limited.....	3,407	Western Scientific Services.....	1,835
Unican Security System.....	5,972	Western Stress Relieving Services Incorporated.....	11,174
Unicor Industries Incorporated.....	23,431	Western Totalisator Company.....	5,814
Uniflo Systems.....	1,184	Western Truck Body Manufacturing Limited.....	15,584
Union Carbide Canada Limited.....	68,061	Western Waterproofing.....	4,380
Union General Limited.....	1,991	Westfair Foods Limited.....	16,790
Uniroyal Limited.....	4,991	Westinghouse Canada Limited.....	100,767
Unit Rig Equipment Company Canada Limited.....	3,551	Wheaton Glass Company.....	1,974
United Co-op of Ontario.....	8,422	Wheelabrator Corporation of Canada.....	19,245
United Parcel Service Canada.....	10,891	Wheels in Action Incorporated.....	8,536
Universal City Studios.....	77,061	White Farm Equipment.....	1,205
Universal Colour Laboratory Limited.....	1,589	White Mop Wringer of Canada Limited.....	1,652
Universal Foam Moulding Limited.....	4,173	White Radio Company.....	3,720
Universal Pipe Lines.....	76,286	Wickman, AC Limited.....	11,633
Universal Pipes Montreal.....	84,881	Wil Rich Incorporated.....	11,100
University of British Columbia.....	2,422	Willer Engineering Limited.....	7,642
Unruk, Anthony.....	8,941	William, AR Machinery Company Limited.....	4,667
Upper Canada Manufacture.....	1,151	Williams Farm Hardware and Rock.....	1,204
Upton Braden.....	5,612	Williams Patent.....	3,273
Utilex Contractors Limited.....	11,099	Williams and Wilson.....	28,600
VGK Spark Plug (USA) Limited.....	9,480	Willie, G c/o Speedsport 82.....	1,221
VSI Automation.....	1,414	Wilron Equipment Limited.....	1,688
Vachon Incorporated.....	2,264	Windsor Bumper, Division of Gulf and Western.....	99,557
Vacumm Anchor Corporation.....	67,802	Windsor Mould Incorporated.....	17,114
Valcom Limited.....	2,043	Winnipeg Free Press.....	2,340
Valentine-Modco Limited.....	23,842	Wismer and Becker Incorporated.....	4,034
Valiant Machines and Tool Company Limited.....	1,268	Wood Enterprises.....	18,177
Valley Blades.....	1,823	Wood, RH.....	36,203
Vancouver General Hospital.....	1,750	Woodbridge Moulded Products Limited.....	67,289
Van Dresser Limited.....	3,560	Woodstone Foods.....	1,341
Vannatten, HE Limited.....	1,196	Woodstream Corporation.....	76,693
Varian Associates of Canada Limited.....	15,500	Wordex Incorporated.....	2,957
Varian Canada Incorporated.....	1,541	World Computer c/o Caisse Populaire.....	1,179
Vernard Films.....	5,494	World Contract Stress Corporation.....	20,500
		World's Finest Chocolate Limited.....	12,431
		World Wide Truck and Transportation.....	2,456
		Wrib Manufacturing.....	1,761

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Wright, Pearl (Mrs)	15,280
Wylain of Canada Limited	15,388
XAX	3,291
Xerox Canada Incorporated	2,036
Xerox of Canada	8,242
Zapata Offshore Services	1,199
Zeiss, Carl Canada Limited	36,938
Zettel Manufacturing Company Limited	1,630
Remissions of less than \$1,000	528,328
	34,429,458

Tariff items 41100—1, 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42701—1, and 42701—2 provide that in the case of the importation into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods. Remissions of duty are less the duty applicable to the first \$500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff items, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April, 1981 to March 31, 1982, inclusive:

PC 1970—1904, November 3, 1970	3,023
PC 1971—256, February 9, 1971	1,098
PC 1972—424, March 7, 1972	13,427
PC 1972—1103, May 24, 1972	3,970
PC 1973—117, January 16, 1973	21,143
PC 1973—215, January 30, 1973	35,035
PC 1973—216, January 30, 1973	6,423
PC 1973—365, February 13, 1973	12,991
PC 1973—366, February 13, 1973	1,783
PC 1973—841, April 3, 1973	3,425
PC 1973—1416, June 5, 1973	10,543
PC 1973—2512, August 21, 1973	11,601
PC 1973—3015, October 4, 1973	10,071
PC 1973—3172, October 16, 1973	24,113
PC 1973—3448, October 30, 1973	35,042
PC 1973—3622, November 20, 1973	2,810
PC 1973—3623, November 20, 1973	27,630
PC 1973—3669, November 20, 1973	1,154
PC 1973—3767, December 4, 1973	26,568
PC 1973—3821, December 11, 1973	48,959
PC 1973—4044, December 18, 1973	164,878
PC 1974—26, January 8, 1974	55,986
PC 1974—27, January 8, 1974	190,543
PC 1974—88, January 15, 1974	107,557
PC 1974—249, February 12, 1974	293,093
PC 1974—250, February 12, 1974	121,770
PC 1974—251, February 12, 1974	62,686
PC 1974—252, February 12, 1974	116,534
PC 1974—397, February 26, 1974	79,146
PC 1974—398, February 26, 1974	92,657

	\$
PC 1974—480, March 5, 1974	101,968
PC 1974—548, March 12, 1974	2,229,164
PC 1974—684, March 26, 1974	188,527
PC 1974—685, March 26, 1974	252,154
PC 1974—766, April 2, 1974	9,200
PC 1974—767, April 2, 1974	166,804
PC 1974—928, April 23, 1974	165,957
PC 1974—929, April 23, 1974	738,758
PC 1974—1064, May 7, 1974	36,212
PC 1974—1123, May 14, 1974	213,475
PC 1974—1222, May 30, 1974	381,602
PC 1974—1223, May 30, 1974	108,003
PC 1974—1297, June 6, 1974	62,455
PC 1974—1433, June 20, 1974	258,034
PC 1974—1434, June 20, 1974	226,988
PC 1974—1515, June 27, 1974	125,807
PC 1974—1612, July 16, 1974	87,216
PC 1974—1658, July 23, 1974	116,218
PC 1974—1736, July 30, 1974	737,924
PC 1974—1737, July 30, 1974	81,987
PC 1974—1823, August 6, 1974	518,282
PC 1974—1872, August 14, 1974	1,116
PC 1974—1873, August 14, 1974	175,234
PC 1974—2064, September 17, 1974	285,374
PC 1974—2065, September 17, 1974	674,113
PC 1974—2066, September 17, 1974	233,620
PC 1974—2138, September 24, 1974	293,882
PC 1974—2139, September 24, 1974	113,569
PC 1974—2185, October 1, 1974	223,393
PC 1974—2242, October 8, 1974	143,666
PC 1974—2326, October 22, 1974	171,685
PC 1974—2327, October 22, 1974	175,721
PC 1974—2427, November 5, 1974	356,924
PC 1974—2486, November 12, 1974	145,446
PC 1974—2520, November 19, 1974	276,736
PC 1974—2723, December 10, 1974	1,000,890
PC 1974—2724, December 10, 1974	227,225
PC 1974—2791, December 17, 1974	383,512
PC 1975—34, January 16, 1975	395,961
PC 1975—35, January 16, 1975	884,233
PC 1975—125, January 23, 1975	7,733
PC 1975—126, January 23, 1975	2,605,416
PC 1975—187, January 28, 1975	783,439
PC 1975—244, February 4, 1975	128,334
PC 1975—294, February 11, 1975	190,173
PC 1975—408, February 25, 1975	119,911
PC 1975—409, February 25, 1975	162,391
PC 1975—500, March 4, 1975	177,648
PC 1975—555, March 11, 1975	277,481
PC 1975—667, March 25, 1975	242,899
PC 1975—668, March 25, 1975	423,876
PC 1975—769, April 8, 1975	116,326
PC 1975—836, April 15, 1975	325,177
PC 1975—837, April 15, 1975	219,592
PC 1975—981, April 29, 1975	101,263
PC 1975—982, April 29, 1975	131,383
PC 1975—1086, May 13, 1975	180,058
PC 1975—1153, May 20, 1975	218,476
PC 1975—1195, May 27, 1975	104,795
PC 1975—1254, June 3, 1975	454,028
PC 1975—1341, June 12, 1975	95,927
PC 1975—1393, June 17, 1975	196,899
PC 1975—1512, June 30, 1975	397,249
PC 1975—1565, July 8, 1975	82,739
PC 1975—1709, July 22, 1975	201,050
PC 1975—1838, July 29, 1975	213,098
PC 1975—1961, August 27, 1975	78,010

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1975—2027, August 27, 1975	247,369	PC 1976—3203, December 23, 1976	4,250
PC 1975—2028, August 27, 1975	136,855	PC 1977—37, January 13, 1977	284,850
PC 1975—2097, September 11, 1975	83,919	PC 1977—138, January 27, 1977	308,674
PC 1975—2262, September 25, 1975	1,198,693	PC 1977—139, January 27, 1977	124,604
PC 1975—2388, October 9, 1975	327,092	PC 1977—140, January 27, 1977	907,613
PC 1975—2389, October 9, 1975	25,688	PC 1977—141, January 27, 1977	34,433
PC 1975—2390, October 9, 1975	92,917	PC 1977—304, February 10, 1977	103,416
PC 1975—2551, October 28, 1975	254,560	PC 1977—417, February 24, 1977	111,093
PC 1975—2619, November 7, 1975	673,150	PC 1977—418, February 24, 1977	105,010
PC 1975—2620, November 7, 1975	9,984	PC 1977—419, February 24, 1977	44,246
PC 1975—2702, November 28, 1975	162,593	PC 1977—546, March 3, 1977	195,375
PC 1975—2805, December 2, 1975	326,696	PC 1977—612, March 10, 1977	117,932
PC 1975—2944, December 18, 1975	33,794	PC 1977—613, March 10, 1977	117,429
PC 1975—2945, December 18, 1975	300,318	PC 1977—688, March 17, 1977	8,016
PC 1975—2946, December 18, 1975	69,804	PC 1977—689, March 17, 1977	68,876
PC 1975—3040, December 23, 1975	143,961	PC 1977—690, March 17, 1977	138,679
PC 1976—93, January 20, 1976	97,883	PC 1977—691, March 17, 1977	2,613
PC 1976—94, January 20, 1976	169,526	PC 1977—692, March 17, 1977	2,518
PC 1976—209, February 3, 1976	602,419	PC 1977—876, March 30, 1977	201,123
PC 1976—326, February 17, 1976	1,040,393	PC 1977—877, March 30, 1977	409,319
PC 1976—437, February 27, 1976	44,779	PC 1977—878, March 30, 1977	11,936
PC 1976—438, February 27, 1976	359,504	PC 1977—981, April 5, 1977	109,670
PC 1976—491, March 2, 1976	133,935	PC 1977—982, April 5, 1977	236,502
PC 1976—492, March 2, 1976	267,530	PC 1977—1086, April 21, 1977	106,013
PC 1976—662, March 25, 1976	53,822	PC 1977—1087, April 21, 1977	74,067
PC 1976—663, March 25, 1976	582,891	PC 1977—1249, May 5, 1977	59,969
PC 1976—664, March 25, 1976	4,296	PC 1977—1250, May 5, 1977	294,595
PC 1976—665, March 25, 1976	108,666	PC 1977—1251, May 5, 1977	28,533
PC 1976—876, April 13, 1976	124,307	PC 1977—1252, May 5, 1977	70,556
PC 1976—877, April 13, 1976	83,524	PC 1977—1418, May 19, 1977	163,677
PC 1976—1109, May 11, 1976	364,764	PC 1977—1419, May 19, 1977	218,173
PC 1976—1110, May 11, 1976	942,124	PC 1977—1420, May 19, 1977	99,044
PC 1976—1111, May 11, 1976	132,589	PC 1977—1422, May 19, 1977	153,471
PC 1976—1169, May 18, 1976	137,359	PC 1977—1423, May 19, 1977	127,647
PC 1976—1385, June 8, 1976	217,428	PC 1977—1736, June 23, 1977	266,303
PC 1976—1386, June 8, 1976	345,703	PC 1977—1737, June 23, 1977	72,951
PC 1976—1387, June 15, 1976	268,028	PC 1977—1738, June 23, 1977	191,533
PC 1976—1453, June 15, 1976	299,941	PC 1977—1739, June 23, 1977	18,030
PC 1976—1621, June 21, 1976	112,041	PC 1977—1740, June 23, 1977	505,021
PC 1976—1622, June 21, 1976	107,428	PC 1977—1741, June 23, 1977	20,646
PC 1976—1730, July 6, 1976	332,196	PC 1977—1927, July 7, 1977	301,234
PC 1976—1731, July 6, 1976	31,397	PC 1977—1928, July 7, 1977	264,466
PC 1976—1792, July 13, 1976	383,818	PC 1977—1929, July 7, 1977	86,559
PC 1976—1873, July 20, 1976	82,324	PC 1977—1930, July 7, 1977	33,584
PC 1976—1874, July 20, 1976	19,643	PC 1977—2006, July 14, 1977	314,655
PC 1976—1929, July 27, 1976	71,436	PC 1977—2007, July 14, 1977	156,269
PC 1976—2005, August 5, 1976	56,565	PC 1977—2083, July 21, 1977	73,171
PC 1976—2167, September 8, 1976	115,856	PC 1977—2084, July 21, 1977	50,117
PC 1976—2338, September 21, 1976	193,169	PC 1977—2177, July 28, 1977	309,060
PC 1976—2339, September 21, 1976	107,273	PC 1977—2179, July 28, 1977	3,747
PC 1976—2340, September 21, 1976	588,552	PC 1977—2314, August 10, 1977	212,680
PC 1976—2341, September 21, 1976	113,414	PC 1977—2315, August 10, 1977	117,898
PC 1976—2468, October 7, 1976	279,327	PC 1977—2316, August 10, 1977	248,060
PC 1976—2469, October 7, 1976	293,864	PC 1977—2317, August 10, 1977	21,899
PC 1976—2528, October 14, 1976	19,774	PC 1977—2429, August 31, 1977	366,232
PC 1976—2529, October 14, 1976	74,502	PC 1977—2430, August 31, 1977	173,383
PC 1976—2650, October 14, 1976	73,495	PC 1977—2544, September 15, 1977	357,630
PC 1976—2651, October 14, 1976	876,486	PC 1977—2545, September 15, 1977	43,173
PC 1976—2652, October 28, 1976	10,270	PC 1977—2722, September 29, 1977	706,173
PC 1976—2935, November 25, 1976	95,321	PC 1977—2723, September 29, 1977	90,975
PC 1976—2936, November 25, 1976	903,991	PC 1977—2724, September 29, 1977	342,365
PC 1976—2937, November 25, 1976	379,713	PC 1977—2725, September 29, 1977	251,228
PC 1976—3047, December 9, 1976	62,601	PC 1977—2895, October 13, 1977	358,190
PC 1976—3202, December 23, 1976	139,819	PC 1977—2896, October 13, 1977	434,483
		PC 1977—3041, October 27, 1977	90,935
		PC 1977—3042, October 27, 1977	202,271
		PC 1977—3043, October 27, 1977	127,625

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1977—3182, November 10, 1977.....	133,080	PC 1978—2114, June 29, 1978	6,991
PC 1977—3183, November 10, 1977.....	133,171	PC 1978—2115, June 29, 1978	541,062
PC 1977—3184, November 10, 1977.....	3,131	PC 1978—2116, June 29, 1978	52,718
PC 1977—3244, November 17, 1977.....	285,485	PC 1978—2175, July 5, 1978	397,786
PC 1977—3245, November 17, 1977.....	73,598	PC 1978—2176, July 5, 1978	36,965
PC 1977—3368, December 1, 1977.....	13,452	PC 1978—2240, July 13, 1978	709,416
PC 1977—3369, December 1, 1977.....	103,618	PC 1978—2241, July 13, 1978	54,670
PC 1977—3370, December 1, 1977.....	93,274	PC 1978—2316, July 25, 1978	1,006,737
PC 1977—3371, December 1, 1977.....	623,346	PC 1978—2317, July 25, 1978	39,664
PC 1977—3372, December 1, 1977.....	224,037	PC 1978—2489, August 1, 1978	34,679
PC 1977—3513, December 15, 1977.....	1,270,536	PC 1978—2490, August 1, 1978	437,678
PC 1977—3514, December 15, 1977.....	12,292	PC 1978—2491, August 1, 1978	287,161
PC 1977—3625, December 22, 1977.....	160,700	PC 1978—2492, August 1, 1978	72,514
PC 1977—3626, December 22, 1977.....	348,476	PC 1978—2493, August 1, 1978	28,158
PC 1977—3627, December 22, 1977.....	156,181	PC 1978—2569, August 15, 1978	134,164
PC 1977—3628, December 22, 1977.....	18,616	PC 1978—2570, August 15, 1978	23,415
PC 1977—3629, December 22, 1977.....	349,990	PC 1978—2819, September 6, 1978	194,251
PC 1977—3630, December 22, 1977.....	83,803	PC 1978—2820, September 6, 1978	423,577
PC 1978—116, January 19, 1978.....	388,430	PC 1978—2821, September 6, 1978	103,525
PC 1978—117, January 19, 1978.....	40,961	PC 1978—2822, September 6, 1978	58,195
PC 1978—201, January 26, 1978.....	356,946	PC 1978—2864, September 13, 1978	382,970
PC 1978—202, January 26, 1978.....	92,927	PC 1978—2865, September 13, 1978	74,080
PC 1978—293, February 2, 1978.....	183,207	PC 1978—2953, September 27, 1978	231,347
PC 1978—294, February 2, 1978.....	63,527	PC 1978—3064, October 4, 1978	916,581
PC 1978—363, February 9, 1978.....	375,587	PC 1978—3065, October 4, 1978	18,045
PC 1978—364, February 9, 1978.....	1,221	PC 1978—3115, October 12, 1978	613,019
PC 1978—524, February 23, 1978.....	14,285	PC 1978—3116, October 12, 1978	223,446
PC 1978—525, February 23, 1978.....	209,193	PC 1978—3145, October 12, 1978	805,761
PC 1978—526, February 23, 1978.....	175,275	PC 1978—3146, October 12, 1978	3,598
PC 1978—527, February 23, 1978.....	108,382	PC 1978—3274, October 26, 1978	381,131
PC 1978—528, February 23, 1978.....	85,710	PC 1978—3275, October 26, 1978	72,152
PC 1978—612, March 2, 1978.....	32,193	PC 1978—3423, November 9, 1978.....	448,618
PC 1978—613, March 2, 1978.....	792,521	PC 1978—3424, November 9, 1978.....	15,291
PC 1978—614, March 2, 1978.....	242,597	PC 1978—3554, November 23, 1978.....	543,706
PC 1978—690, March 7, 1978.....	527,632	PC 1978—3555, November 23, 1978.....	67,914
PC 1978—691, March 7, 1978.....	51,896	PC 1978—3556, November 23, 1978.....	22,472
PC 1978—770, March 16, 1978.....	94,193	PC 1978—3557, November 23, 1978.....	35,478
PC 1978—771, March 16, 1978.....	16,391	PC 1978—3624, November 30, 1978.....	390,429
PC 1978—869, March 23, 1978.....	9,616	PC 1978—3625, November 30, 1978.....	132,899
PC 1978—870, March 23, 1978.....	143,881	PC 1978—3753, December 12, 1978.....	869,426
PC 1978—871, March 23, 1978.....	134,751	PC 1978—3754, December 12, 1978.....	470,546
PC 1978—936, March 23, 1978.....	80,946	PC 1978—3755, December 12, 1978.....	989,686
PC 1978—937, March 23, 1978.....	180,377	PC 1978—3756, December 12, 1978.....	58,391
PC 1978—1127, April 13, 1978.....	180,321	PC 1979—80, January 18, 1979.....	430,293
PC 1978—1128, April 13, 1978.....	59,554	PC 1979—81, January 18, 1979.....	1,122,594
PC 1978—1299, April 20, 1978.....	310,839	PC 1979—82, January 18, 1979.....	63,597
PC 1978—1300, April 20, 1978.....	234,865	PC 1979—83, January 18, 1979.....	9,575
PC 1978—1301, April 20, 1978.....	54,728	PC 1979—229, February 1, 1979.....	407,873
PC 1978—1302, April 20, 1978.....	140,035	PC 1979—230, February 1, 1979.....	132,045
PC 1978—1401, April 27, 1978.....	230,605	PC 1979—231, February 1, 1979.....	744,923
PC 1978—1402, April 27, 1978.....	568,715	PC 1979—232, February 1, 1979.....	29,007
PC 1978—1576, May 11, 1978.....	248,253	PC 1979—318, February 13, 1979.....	634,946
PC 1978—1577, May 11, 1978.....	61,776	PC 1979—319, February 13, 1979.....	124,371
PC 1978—1664, May 18, 1978.....	87,312	PC 1979—390, February 20, 1979.....	17,728
PC 1978—1665, May 18, 1978.....	384,166	PC 1979—391, February 20, 1979.....	438,657
PC 1978—1726, May 25, 1978.....	218,425	PC 1979—392, February 20, 1979.....	33,086
PC 1978—1727, May 25, 1978.....	138,402	PC 1979—493, February 20, 1979.....	198,217
PC 1978—1976, June 1, 1978.....	324,266	PC 1979—494, February 20, 1979.....	54,616
PC 1978—1797, June 1, 1978.....	3,543,273	PC 1979—585, March 1, 1979.....	208,083
PC 1978—1822, June 1, 1978.....	17,927	PC 1979—586, March 1, 1979.....	93,279
PC 1978—1823, June 1, 1978.....	392,670	PC 1979—669, March 8, 1979.....	173,202
PC 1978—1824, June 1, 1978.....	289,080	PC 1979—670, March 8, 1979.....	24,801
PC 1978—2019, June 22, 1978.....	230,388	PC 1979—766, March 15, 1979.....	288,740
PC 1978—2020, June 22, 1978.....	70,200	PC 1979—767, March 15, 1979.....	22,323
		PC 1979—841, March 22, 1979.....	9,555
		PC 1979—842, March 22, 1979.....	156,459
		PC 1979—1039, March 28, 1979.....	498,120

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1979—1040, March 28, 1979	206,489	PC 1979—3514, December 19, 1979	170,256
PC 1979—1162, April 4, 1979	628,977	PC 1979—3515, December 19, 1979	1,251,308
PC 1979—1163, April 4, 1979	258,623	PC 1979—3516, December 19, 1979	230,217
PC 1979—1229, April 11, 1979	739,727	PC 1979—3517, December 19, 1979	3,229
PC 1979—1230, April 11, 1979	18,471	PC 1979—3518, December 19, 1979	802,742
PC 1979—1305, April 25, 1979	634,412	PC 1980—163, January 11, 1980	7,000
PC 1979—1306, April 25, 1979	261,258	PC 1980—164, January 11, 1980	1,070,308
PC 1979—1307, April 25, 1979	90,644	PC 1980—165, January 11, 1980	99,835
PC 1979—1308, April 25, 1979	4,027	PC 1980—281, January 25, 1980	419,944
PC 1979—1421, May 9, 1979	666,104	PC 1980—282, January 25, 1980	22,516
PC 1979—1422, May 9, 1979	132,776	PC 1980—448, February 8, 1980	1,503,922
PC 1979—1423, May 9, 1979	22,235	PC 1980—449, February 8, 1980	906,487
PC 1979—1512, May 17, 1979	439,952	PC 1980—450, February 8, 1980	81,489
PC 1979—1513, May 17, 1979	126,485	PC 1980—451, February 8, 1980	28,525
PC 1979—1578, May 24, 1979	75,957	PC 1980—685, March 20, 1980	1,054,699
PC 1979—1579, May 24, 1979	1,206	PC 1980—686, March 20, 1980	170,825
PC 1979—1826, July 5, 1979	236,261	PC 1980—687, March 20, 1980	450,433
PC 1979—1827, July 5, 1979	458,545	PC 1980—688, March 20, 1980	410,079
PC 1979—1828, July 5, 1979	273,133	PC 1980—689, March 20, 1980	8,492,579
PC 1979—1829, July 5, 1979	835,295	PC 1980—690, March 20, 1980	218,017
PC 1979—1830, July 5, 1979	40,671	PC 1980—691, March 20, 1980	628,623
PC 1979—1831, July 5, 1979	5,637	PC 1980—692, March 20, 1980	22,871
PC 1979—1832, July 5, 1979	59,116	PC 1980—693, March 20, 1980	144,869
PC 1979—1985, July 26, 1979	882,291	PC 1980—694, March 20, 1980	7,879
PC 1979—1986, July 26, 1979	603,591	PC 1980—695, March 20, 1980	95,798
PC 1979—1987, July 26, 1979	986,099	PC 1980—696, March 20, 1980	1,065,433
PC 1979—1988, July 26, 1979	1,216,212	PC 1980—697, March 20, 1980	77,972
PC 1979—1989, July 26, 1979	4,140	PC 1980—698, March 20, 1980	220,919
PC 1979—1990, July 26, 1979	16,809	PC 1980—798, March 27, 1980	850,705
PC 1979—1991, July 26, 1979	41,555	PC 1980—799, March 27, 1980	25,420
PC 1979—1992, July 26, 1979	187,785	PC 1980—936, April 10, 1980	920,699
PC 1979—2287, August 24, 1979	195,154	PC 1980—937, April 10, 1980	34,160
PC 1979—2288, August 24, 1979	49,868	PC 1980—1016, April 17, 1980	2,235,097
PC 1979—2349, September 6, 1979	621,749	PC 1980—1017, April 17, 1980	82,784
PC 1979—2350, September 6, 1979	781,083	PC 1980—1129, May 1, 1980	335,939
PC 1979—2351, September 6, 1979	186,124	PC 1980—1130, May 1, 1980	246,926
PC 1979—2352, September 6, 1979	47,114	PC 1980—1234, May 8, 1980	568,017
PC 1979—2353, September 6, 1979	74,343	PC 1980—1235, May 8, 1980	1,727,905
PC 1979—2354, September 6, 1979	17,837	PC 1980—1236, May 8, 1980	26,847
PC 1979—2613, September 26, 1979	138,567	PC 1980—1237, May 8, 1980	215,840
PC 1979—2614, September 26, 1979	947,975	PC 1980—1308, May 15, 1980	496,466
PC 1979—2615, September 26, 1979	2,669,013	PC 1980—1309, May 15, 1980	164,817
PC 1979—2616, September 26, 1979	1,742,293	PC 1980—1362, May 22, 1980	1,298,745
PC 1979—2617, September 26, 1979	63,147	PC 1980—1363, May 22, 1980	34,136
PC 1979—2618, September 26, 1979	40,100	PC 1980—1518, June 5, 1980	340,063
PC 1979—2619, September 26, 1979	149,064	PC 1980—1519, June 5, 1980	53,178
PC 1979—2702, October 4, 1979	851,843	PC 1980—1570, June 5, 1980	546,419
PC 1979—2703, October 4, 1979	17,490	PC 1980—1571, June 5, 1980	206,655
PC 1979—2736, October 11, 1979	556,025	PC 1980—1647, June 19, 1980	1,023,218
PC 1979—2737, October 11, 1979	5,540	PC 1980—1648, June 19, 1980	66,306
PC 1979—2826, October 18, 1979	145,564	PC 1980—1785, July 3, 1980	351,163
PC 1979—2827, October 18, 1979	106,445	PC 1980—1786, July 3, 1980	80,610
PC 1979—2891, October 25, 1979	651,303	PC 1980—1845, July 10, 1980	189,612
PC 1979—2892, October 25, 1979	25,898	PC 1980—1846, July 10, 1980	10,090
PC 1979—3035, November 8, 1979	1,134,149	PC 1980—2072, July 31, 1980	1,124,267
PC 1979—3036, November 8, 1979	26,551	PC 1980—2073, July 31, 1980	3,305,075
PC 1979—3174, November 22, 1979	22,517	PC 1980—2074, July 31, 1980	17,028
PC 1979—3175, November 22, 1979	259,936	PC 1980—2075, July 31, 1980	74,497
PC 1979—3176, November 22, 1979	365,731	PC 1980—2204, August 27, 1980	278,390
PC 1979—3177, November 22, 1979	58,854	PC 1980—2205, August 27, 1980	40,234
PC 1979—3178, November 22, 1979	54,973	PC 1980—2384, August 27, 1980	745,877
PC 1979—3241, November 29, 1979	9,486	PC 1980—2385, August 27, 1980	86,410
PC 1979—3242, November 29, 1979	779,610	PC 1980—2451, September 12, 1980	2,631,202
PC 1979—3513, December 19, 1979	773,865	PC 1980—2452, September 12, 1980	978,058
		PC 1980—2453, September 12, 1980	343,069
		PC 1980—2454, September 12, 1980	1,693
		PC 1980—2494, September 18, 1980	446,367

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
PC 1980—2495, September 18, 1980	265,840	PC 1982—204, January 21, 1982	550,255
PC 1980—2620, October 2, 1980	1,753,084	PC 1982—264, January 28, 1982	726,167
PC 1980—2621, October 2, 1980	51,752	PC 1982—347, February 4, 1982	186,284
PC 1980—2675, October 9, 1980	2,199,525	PC 1982—397, February 11, 1982	331,925
PC 1980—2676, October 9, 1980	242,031	PC 1982—612, February 18, 1982	87,611
PC 1980—2852, October 23, 1980	565,788	PC 1982—698, March 4, 1982	56,725
PC 1980—2853, October 23, 1980	1,955,485	PC 1982—699, March 4, 1982	82,008
PC 1980—2854, October 23, 1980	276,088	Remissions of less than \$1,000	11,960
PC 1980—2855, October 23, 1980	623,905		276,314,130
PC 1980—3038, November 6, 1980	13,227	PC 1971—2727, December 14, 1971, amended by	
PC 1980—3039, November 6, 1980	4,139,026	PC 1973—4030, December 18, 1973, PC 1974—547,	
PC 1980—3040, November 6, 1980	724,887	March 12, 1974, PC 1975—2943, December 18, 1975,	
PC 1980—3199, November 27, 1980	1,845,711	PC 1977—2546, September 15, 1977, PC 1977—3373,	
PC 1980—3200, November 27, 1980	3,599,829	December 1, 1977, PC 1979—3466, December 19,	
PC 1980—3201, November 27, 1980	195,237	1979 and PC 1981—69, January 15, 1981, remits the	
PC 1980—3202, November 27, 1980	291,951	duty payable under Schedule A of the Customs Tariff	
PC 1980—3467, December 18, 1980	1,018,905	on certain parts classified under tariff item 42700—1	
PC 1981—35, January 8, 1981	1,835,075	and 42701—1 entered for consumption:	
PC 1981—36, January 8, 1981	1,260,804	(a) in 1981 and that are either for machines, or for	
PC 1981—37, January 8, 1981	1,933,016	accessories or attachments for machines, that were	
PC 1981—38, January 8, 1981	1,577,413	imported under a remission of duty authorized	
PC 1981—228, January 29, 1981	2,219,762	during 1971, 1972, 1973, 1974, 1975, 1976, 1977,	
PC 1981—235, January 29, 1981	1,886,311	1978, 1979 or 1980;	
PC 1981—297, February 5, 1981	3,889,479	(b) in 1982 and that are either for machines, or for	
PC 1981—435, February 19, 1981	1,777,754	accessories or attachments for machines, that were	
PC 1981—592, March 5, 1981	1,745,426	imported under a remission of duty authorized	
PC 1981—593, March 5, 1981	2,965,264	during 1972, 1973, 1974, 1975, 1976, 1977, 1978,	
PC 1981—666, March 12, 1981	4,498,495	1979 or 1980	8,166,246
PC 1981—667, March 12, 1981	1,923,678	PC 1970—1200, July 8, 1970, remits the sales tax	
PC 1981—837, March 26, 1981	1,211,503	paid or payable on goods in respect of which customs	
PC 1981—905, April 2, 1981	2,796,778	duties have been remitted pursuant to tariff item	
PC 1981—978, April 9, 1981	2,421,033	42700—1 and which are entered for consumption on	
PC 1981—979, April 9, 1981	1,882,781	and after July 8, 1970, in an amount equal to the	
PC 1981—1183, May 7, 1981	5,733,562	difference between the sales tax calculated on the duty	
PC 1981—1184, May 7, 1981	2,081,800	paid value of the goods and the value for duty of the	
PC 1981—1185, May 7, 1981	3,290,606	goods	4,249,117
PC 1981—1495, June 4, 1981	2,761,412		12,415,363
PC 1981—1496, June 4, 1981	4,101,946	Customs duties, excise duties and sales tax on sales	
PC 1981—1497, June 4, 1981	3,683,576	made to NATO Forces and/or NATO personnel in	
PC 1981—1555, June 11, 1981	4,466,029	Canada:	
PC 1981—1649, June 18, 1981	2,017,570	Alberta Liquor Control Board, Edmonton, Alta	44,047
PC 1981—1734, June 25, 1981	3,972,788	British Columbia Liquor Distribution Branch, Vancouver,	
PC 1981—1961, July 16, 1981	2,836,792	BC	5,509
PC 1981—1962, July 16, 1981	2,921,796	Liquor Control Board of Ontario, Toronto, Ont	48,609
PC 1981—2130, July 29, 1981	1,160,757	New Brunswick Liquor Corporation, Fredericton, NB	4,219
PC 1981—2131, July 29, 1981	587,253	Newfoundland Liquor Corporation, St John's, Nfld	4,095
PC 1981—2244, August 9, 1981	2,549,410	Nova Scotia Liquor Commission, Halifax, NS	15,962
PC 1981—2245, August 9, 1981	2,148,152	Saskatchewan Liquor Board, Regina, Sask	1,740
PC 1981—2246, August 9, 1981	1,351,594	Société des Alcools du Québec, Montreal, Que	1,497
PC 1981—2395, September 3, 1981	1,547,658	Remissions of less than \$1,000 (2)	225
PC 1981—2458, September 3, 1981	1,492,355		125,903
PC 1981—2550, September 16, 1981	1,929,353	Order respecting the remission of customs duty on	
PC 1981—2630, September 23, 1981	1,232,059	goods imported for processing and subsequent export.	
PC 1981—2738, October 8, 1981	1,060,379	Order-in-Council PC 1979—615 dated March 1,	
PC 1981—2739, October 8, 1981	3,880,892	1979:	
PC 1981—3038, October 29, 1981	2,842,737	A-2 Manufacturing Company Limited, Calgary, Alta	7,570
PC 1981—3137, November 5, 1981	1,045,261	AEL Microtel Limited, Brockville, Ont	49,602
PC 1981—3265, November 19, 1981	923,004	AES Data Limited, Montreal, Que	74,173
PC 1981—3360, November 26, 1981	1,970,036	AHA Manufacturing Company Limited, Toronto, Ont	2,449
PC 1981—3423, December 3, 1981	728,317	ARD Industries Limited, Friction Welding Division,	
PC 1981—3563, December 17, 1981	640,282	Cambridge, Ont	11,797
PC 1981—3564, December 17, 1981	578,473		
PC 1982—82, January 14, 1982	1,230,753		
PC 1982—87, January 14, 1982	1,100,045		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
AVL Digital Limited, Scarborough, Ont	1,666	Canada Hair Cloth Company Limited, St Catharines, Ont	34,215
Accupress Manufacturing Limited, Richmond, BC	31,167	Canadair Limited, Montreal, Que	809,855
Acier Casteel, Longueuil, Que	302,112	Canadian Astronautics Limited, Ottawa, Ont	19,777
Acme Manufacturing Canada Limited, Kitchener, Ont	35,839	Canadian General Electric Company Limited, Peterborough, Ont	10,199
Alberta Distillers, Calgary, Alta	84,610	Canadian Heat Treaters Canada Limited, Richmond Hill, Ont	104,593
Allen Industries Canada, Hamilton, Ont	226,579	Canadian Lukens Limited, Rexdale, Ont	21,138
Allied Trailer Equipment Limited, Beamsville, Ont	8,920	Canadian Marconi Company Limited, Montreal, Que	1,143,784
Alpha Engineering Corporation of Ontario, Windsor, Ont	1,726	Canadian Mist Distillers Limited, Collingwood, Ont	182,279
Aluminum Company of Canada Limited, Kitimat, BC	952,944	Canadian Steelmaster Company, Toronto, Ont	43,928
Anthes Industries Incorporated, Renn Division, Calgary, Alta	62,074	Canadian Webcor Electronics Limited, Kingsville, Ont	68,862
Aradco Management Limited, Windsor, Ont	20,874	Canpotex Limited, Vancouver, BC	30,149
Arconas Corporation, Mississauga, Ont	12,591	Canron Incorporated, Vancouver, BC	1,477
Arctic Gardens Incorporated, Deseronto, Ont	88,689	Center Tool and Mould Company Limited, Windsor, Ont	327,812
Arpeco Engineering Limited, Mississauga, Ont	23,518	Central Bridge Company Division of TIW Industries Limited, Trenton, Ont	61,618
Atco Pacific—A Division of Atco Industries (NA) Limited, Penticton, BC	98,950	Central Stampings Limited, Windsor, Ont	1,576
Atlas Steels, Division of Rio Algom Limited, Welland, Ont	11,173	Cercast Incorporated, Montreal, Que	353,911
Audia Analysts Incorporated, St Laurent, Que	12,137	Chemical Resins Corporation, Toronto, Ont	12,574
Audor Communications Incorporated, Ottawa, Ont	16,612	Cheminées Sécurité (Canada) Limitée, Chomedey, Que	10,764
Avon Products Limited, Pointe-Claire, Que	30,220	Chemique Canada Limited, Malton, Ont	24,211
BG Checo International Limitée, Montreal, Que	26,326	Chrome-Tek Plastics Limited, Chatham, Ont	77,314
BX Industries Corporation, Valleyfield, Que	1,305	Chrysler Canada Limited, Ajax, Ont	74,261
Bachan Aerospace of Canada Limited, Emeryville, Ont	25,925	Chrysler Canada Limited, Windsor, Ont	1,438,393
Barker-Thorne Limited, Weston, Ont	45,006	Codalex Limited, Montreal, Que	101,148
Baron Caoutchouc Limitée, St Jerome, Que	54,137	Computing Devices Company, Division of Control Data Canada Limited, Ottawa, Ont	321,865
Bar-Well Foods Limited, Trenton, Ont	9,919	Concord Manufacturing Company Limited, Windsor, Ont	4,314
Basic Structure Steel Fabricators Limited, Welland, Ont	2,082	Contempra Mold Windsor Limited, Windsor, Ont	13,400
Bauer Brothers Company, Brantford, Ont	142,468	Continuous Color Coat Limited, Rexdale, Ont	60,691
Baycoat Limited, Hamilton, Ont	19,620	Control Data Canada Limited, Mississauga, Ont	365,131
Baycoat Technical Services Limited, Hamilton, Ont	56,346	Cooper Energy Services, Stratford, Ont	1,907,051
Bayly Engineering Limited, Ajax, Ont	11,633	Copes-Vulcan (Canada), Division of Escodyne Limited, Orillia, Ont	32,907
Beer Precast Concrete Limited, Scarborough, Ont	30,780	Corma Incorporated, Concord, Ont	126,758
Beloit Canada Limitée, Sorel, Que	7,241	Crane Canada Limited, Trenton, Ont	15,013
Bernard Mould Limited, Windsor, Ont	10,550	Crossman Machinery Company Limited, Vancouver, BC	24,007
Binder Tool and Mould Incorporated, Windsor, Ont	716,173	DC Chrome, Division of Torcad Limited, Stoney Creek, Ont	732,910
Birla Industries, Windsor, Ont	110,373	DGM Dominion General, Rexdale, Ont	55,726
Blue Bell Canada, Renfrew, Ont	151,568	Deep Steam, Montreal, Que	7,905
Blue Bell Canada Limited, Montreal, Que	28,576	Delta Furniture Company Limited, Montreal, Que	15,759
Bluebird International Incorporated, Brantford, Ont	1,595,139	De Sede Nienkamper Manufacturing Incorporated, Scarborough, Ont	6,564
Bolton's Die Company Limited, Windsor, Ont	14,945	Diesel Division, General Motors of Canada Limited, London, Ont	4,170,350
Bombardier Incorporated, Montreal, Que	1,794,253	Digital Equipment of Canada Limited, Ottawa, Ont	1,748,155
Bombardier Limitée, Division du Transport en Commun, La Pocatière, Que	783,439	Distillers Corporation Limited, La Salle, Que	301,643
Bose Canada Limited, Ste Marie, Que	154,537	Dofasco Incorporated, Hamilton, Ont	135,967
Brighton Yachts Limited, Brighton, Ont	9,323	Domex Packaging Limited, West Vancouver, BC	239,829
British American Bank Note Company Limited, Ottawa, Ont	128,475	Dominion Bridge Company Limited, Lachine, Que	10,118
British Columbia Packers Limited, Richmond, BC	40,421	Dominion Bridge Company Sulzer Incorporated, Montreal, Que	147,899
Brookside Farms Limited, Abbotsford, BC	49,089	Dominion Engineering Works Limited, Lachine, Que	5,940
Brown Boveri Canada Limited, Pointe-Claire, Que	34,627	Dominion Forge Company Limited, Windsor, Ont	227,090
Budd Canada Incorporated, Kitchener, Ont	876,536	Dominion General Manufacturing Limited, Rexdale, Ont	1,700
Build-A-Mould Limited, Windsor, Ont	52,457	Donlee Manufacturing Industries Limited, Weston, Ont	40,019
Burcan Industries Limited, Whitby, Ont	7,548	Dyer Equipment Manufacturing Limited, Calgary, Alta	189,099
Butler Metal Products, Cambridge, Ont	119,162	EBCO Industries Limited, Richmond, BC	70,567
CAE Aircraft Limited, Winnipeg, Man	2,518	EDAC Incorporated, Don Mills, Ont	250,881
CAE Electronics Limited, Montreal, Que	37,083	EDCO Garment Industries Limited, Montreal, Que	1,402
CAE Machinery Limited, Vancouver, BC	391,067	ES Fox Limited, Niagara Falls, Ont	14,549
Calona Wines Limited, Kelowna, BC	9,452	Edoco Healey Technical Products Limited, Vancouver, BC	2,722
Calvert of Canada Limited, Waterloo, Ont	593,431		
Camions Pierre Thibault Incorporée, Pierreville, Que	37,127		
Canada Forgings, A Division of Toromount Industries Limited, Welland, Ont	6,074		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
El Chem Construction Company Limited, Burlington, Ont		Innovative Metal Incorporated, c/o Kinetics Furniture, Downsview, Ont	13,880
Electrical Contacts Limited, Hanover, Ont	20,847	Interiors International Limited, Weston, Ont	5,400
Electrohome Limited, Kitchener, Ont	134,895	International Machine Works, Montreal, Que	88,594
Entreprises A Taugas, Montreal, Que	2,503,091	International Submarine Engineering Limited, Port Moody, BC	371,990
Ernst Leitz (Canada) Limited, Midland, Ont	1,189	International Tools (1973) Limited, Windsor, Ont	1,876,255
Euclid Canada Limited, Guelph, Ont	45,361	Iron Ore Company of Canada, Sept Îles, Que	381,020
Eureka Coach Company Limited, Downsview, Ont	83,541	JB Systems Limited, Stoney Creek, Ont	6,194
Eurowide Canada Limited, Windsor, Ont	14,637	JTL Machine Limited, Port Colborne, Ont	26,131
Everlasting Valve Company Limited, Guelph, Ont	120,258	Jaeger Machine Company of Canada Limited, St Thomas, Ont	82,098
Evin Industries Limited, Montreal, Que	5,660	Jet Chemical Products Limited, St Laurent, Que	3,947
Excelsior Steel Polishing Limited, Toronto, Ont	11,760	John Matthey Limited, Toronto, Ont	2,086,224
Exeltor Incorporated, Bedford, Que	32,176	John T Hepburn Limited, Toronto, Ont	264,148
F Jos Lamb Company of Canada Limited, Windsor, Ont	120,251	Judricks Enterprises Limited, Windsor, Ont	96,001
Fab Tec Limited, Windsor, Ont	4,898,364	Kanter Yachts Corporation, Port Stanley, Ont	1,961
Faber and Company Incorporated, Loretteville, Que	316,014	Kasle Steel Company of Canada Limited, Windsor, Ont	624,216
Fabricated Steel Products (Windsor) Limited, Windsor, Ont	4,115	Kendan Manufacturing Limited, Windsor, Ont	1,258,107
Falcon Tool and Die (1979) Limited, Windsor, Ont	278,335	Kerr Controls Limited, Truro, NS	6,628
Farm Choring Limited, Nisku, Alta	27,148	Kingston Spinners (Canada) Limited, Kingston, Ont	29,902
Fibracan Incorporated, Laval, Que	43,292	LP Marcotte & Fils Limitée, Longueuil, Que	8,251
Fontaine Body Limited, Cowansville, Que	69,314	La Compagnie De Papier QNS Limitée, Baie Comeau, Que	6,106
Freeland Industries Limited, Kingsville, Ont	28,424	LaSalle Machine Tool of Canada Limited, Windsor, Ont	1,874,961
Freightliner of Canada, Burnaby, BC	960,986	Laval Phillips Tool & Mold Limited, Windsor, Ont	77,407
Freight Master of Canada Limited, St Stephen, NB	13,468	Lawson Packaging Limited, Montreal, Que	36,018
Funcraft Vehicles Limited, Cambridge, Ont	429,744	Le Groupe Christie Limitée, St Eustache, Que	44,994
Furnitrad Incorporated, St Hyacinthe, Que	1,999	Le Manufacturier Grandford Incorporée, St Alphonse de Granby, Que	511,166
GSC Electronics Limited, La Salle, Que	49,387	Les Ateliers PAT Incorporée, Pointe Aux Trembles, Que	112,228
Gaco-Sternson Limited, Brantford, Ont	82,594	Les Fabrications Gilles Drolet, Montreal, Que	2,431
Gardner-Denver Canada Incorporated, Woodstock, Ont	253,326	Les Industries de Vêtements, Montreal, Que	10,166
Gearmaster Company, Division of Paccar of Canada Limited, Surrey, BC	171,615	Les Machineries Tenco Limitée, St Valérien, Que	13,279
Gearmatic Company Limited, Surrey, BC	2,847	Libby Manufacturing Company Limited, Tecumseh, Ont	30,257
General Crane Industries, London, Ont	4,920	Lomex Incorporée, Montreal, Que	31,111
General Wire and Cable Company Limited, Cobourg, Ont	21,537	Long Manufacturing Division, Borg-Warner (Canada) Limited, Cambridge, Ont	208,887
Glennayre Electronics Limited, North Vancouver, BC	2,573	March Manufactured Products, St Laurent, Que	113,962
HE Vannatter Limited, Wallaceburg, Ont	78,113	Marcon Custom Metals Limited, Kitchener, Ont	8,343
HJM Enterprises Corporation Limited, Montreal, Que	620,304	Marhagen Incorporated, Montreal, Que	11,516
H & R Johnson, Division Norcross Industries Limited, Hamilton, Ont	4,605	Marimac Textiles Incorporated, St Laurent, Que	38,690
Hallmark Tools Limited, Windsor, Ont	22,781	Marine Industries Limitée, Sorel, Que	181,900
Hartford Fibres Limited, Kingston, Ont	202,746	Massey Ferguson Industries Limited, Brantford, Ont	121,118
Harusch Skitow and Equipment Company Limited, Squamish, BC	73,245	McNeil Laboratories Canada Limited, Stouffville, Ont	48,084
Hawker Siddeley Canada Incorporated, Trenton, NS	6,290	Metalex Products Limited, Richmond, BC	21,877
Heede International, Port Moody, BC	249,900	Metcan Fabricators Incorporated, Nepean, Ont	8,577
Highway Stamping (Windsor) Limited, Tecumseh, Ont	1,595	Midwest Detroit Diesel Limited, Winnipeg, Man	210,565
Hiram Walker and Son Limited, Windsor, Ont	105,876	Mitel Telecom Products, A Division of Mitel Corporation, Kanata, Ont	18,456
Holiday Juice Limited, Windsor, Ont	1,788,720	Modern Mold Limited, Windsor, Ont	19,803
Holmes Foundry Limited, Sarnia, Ont	15,456	Mohawk Structural Steel, Caughnawaga, Que	14,893
Horst Klaus International Limited, Mississauga, Ont	49,543	Morse Electro Products (Canada) Corporation Limited, St Laurent, Que	101,254
Husky Injection Molding Systems Limited, Bolton, Ont	6,472	Moteurs Leroy-Somer Canada Limitée, Granby, Que	13,967
Huyck Canada Limited, Arnprior, Ont	4,127	Motor Coach Industries Limited, Winnipeg, Man	118,379
IBM Canada Limited, Don Mills, Ont	1,646	Muskol Limited, Truro, NS	18,362
IBM Canada Limitée, Bromont, Que	12,145,436	Nabors Drilling Limited, Calgary, Alta	463,744
IIL Limited, Toronto, Ont	26,260,985	National Radiator Manufacturing Company Limited, Windsor, Ont	6,881
IMO Foods Limited, Canada, Yarmouth, NS	5,121	Nato, CE, Calgary, Alta	182,852
Ideal Mold Corporation Limited, Windsor, Ont	68,021	Nelbro Packing Company, Steveston, BC	432,133
Imasa Limited, Montreal, Que	369,697	Nelson Steel Company, Stoney Creek, Ont	2,486
Imprimerie Montreal-Granby, Granby, Que	48,696	Neo Industries Limited, Hamilton, Ont	1,359,299
Inco Limited, Port Colborne, Ont	444,982	Newcor Canada Limited, Windsor, Ont	68,304
Industrial Mineral Products (BC) Limited, New Westminster, BC	21,200	Niagara Forge Incorporated, Niagara Falls, Ont	8,425
	14,263	Nicholson Murdie Machines Limited, Victoria, BC	3,917

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
North American Wallpapers Limited, Bramalea, Ont.....	163,279	Spartan of Canada, Division of Shostal Limited, Montreal, Que.....	4,207
Northern Telecom Canada Limited, Aylmer, Que.....	219,986	Sperry Gyroscope Division, Sperry Incorporated, Ottawa, Ont.....	1,149
Northern Telecom Canada Limited, St Laurent, Que.....	94,212	Sperry Univac Development, Dorval, Que.....	493,059
Northern Telecom Canada Limited, Toronto, Ont.....	207,610	Standard Tube Canada Limited, Woodstock, Ont.....	126,167
Nystone Chemicals Limited, Debert, NS.....	7,647	Stayment Industries Company, Montreal, Que.....	25,854
Omnimar Limitée, Sorel, Que.....	7,860	Steel Cylinder Manufacturing Limited, Tilbury, Ont.....	1,723
Opera Leather Garment Limited, Montreal, Que.....	2,564,403	Sterling Automotive Supplies Incorporated, Windsor, Ont.....	3,965
Optical Art Camera Corporation, Ottawa, Ont.....	2,315	Stowe-Woodward Company Limited, Sherbrooke, Que.....	331,298
Outboard Marine Corporation of Canada Limited, Peterborough, Ont.....	140,887	Strudex Fibres Limited, Waterloo, Ont.....	51,128
Pacific Automation Instruments Limited, Vancouver, BC.....	2,429	Superior Bus Manufacture Limited, Morris, Man.....	1,440,414
Paragon Tools Company, Windsor, Ont.....	1,939,850	Sylvania Indoor Lighting, Montreal, Que.....	18,685
Paul Demers et Fils, Montreal, Que.....	56,588	TRW Ripa Canada Limited, Belleville, Ont.....	107,671
Persta Canada Incorporee, Baie d'Urfe, Que.....	457,381	TST Limitée, Montreal, Que.....	1,240
Poly Ink Limitée, St Jerome, Que.....	35,764	Taltek Electronics Limited, Montreal, Que.....	20,460
Porta-Test Systems Limited, Edmonton, Alta.....	7,309	Tanner Eye Limited, Charlottetown, PEI.....	140,471
Power Motion Manufacturing Limited, London, Ont.....	6,733	Technique Die and Machine Limited, Windsor, Ont.....	8,667
Pratt and Whitney Aircraft of Canada Limited, Montreal, Que.....	133,243	Techwest Enterprises Limited, Vancouver, BC.....	52,417
Precision Spring of Canada Limited, Amherstburg, Ont.....	94,912	Tecumseh Tool and Die, Tecumseh, Ont.....	3,554
Prestcoold North America, Montreal, Que.....	4,642	Teepak Canada Limited, Scarborough, Ont.....	1,997
Price Steel and Engineering, Kelowna, BC.....	5,383	Tektronix Canada Incorporated, Vancouver, BC.....	1,262
Proctor and Gamble Incorporated, Belleville, Ont.....	163,617	Tele-Devices Limited, St Laurent, Que.....	20,298
Professional Bowling, A Division of Firam-Glendale Corporation, Oakville, Ont.....	25,078	Texcom Marketing Services, Markham, Ont.....	1,722
Protein Foods Corporation Limited, Hamilton, Ont.....	76,532	Texpack, Division of McGaw Supply Limited, Brantford, Ont.....	37,289
Provincial Crane—Amca Heavy Equipment Limited, Niagara Falls, Ont.....	38,891	The Bauer Brothers Company (Canada) Limited, Brantford, Ont.....	1,450
Rapid Industrial Textile Limited, Stoney Creek, Ont.....	62,046	The Seagram Company, Amherstburg, Ont.....	1,646,223
Raul Construction Limited, Mississauga, Ont.....	129,560	The Valley City Manufacturing Company Limited, Dundas, Ont.....	10,983
REF Automation Limited, Downsview, Ont.....	27,811	Thomas Built Buses Canada Limited, Woodstock, Ont.....	753,606
Regal Tool and Mould Limited, Windsor, Ont.....	17,598	Tidy Welders, Langley, BC.....	220,838
Remtec Incorporated, Chambly, Que.....	243,023	Toga Manufacturing Limited, Windsor, Ont.....	27,137
Richler Hydraulics Incorporee, St Laurent, Que.....	23,488	Treco Incorporated, St Romuald, Que.....	12,470
Richmond Pump Parts and Service Limited, Vancouver, BC.....	2,835	Trend Millwork and Cabinets Limited, Windsor, Ont.....	4,175
Ricivil Limited, St Thomas, Ont.....	7,220	Triangle Die and Tool Company Limited, St Catharines, Ont.....	9,287
Ridgewood Industries Limited, Laval, Que.....	24,488	Tricot Beaver Limited, Montreal, Que.....	12,991
Riello Canada Limited, Mississauga, Ont.....	116,107	Trio Tool and Mold Limited, Windsor, Ont.....	7,159
Robert Hunt Corporation, London, Ont.....	3,458	Tri-Par Incorporated, Montreal, Que.....	14,860
Robert Mitchell Incorporee, St Laurent, Que.....	85,072	Tri-Star Industries Limited, Yarmouth, NS.....	78,961
Rockford Automation Canada Incorporated, Weston, Ont.....	13,033	Tri-Way Machine Limited, Windsor, Ont.....	843,744
Ross Hill Controls Limited, Nisku, Alta.....	76,503	Ultra High Vacuum Instruments Limited, Burlington, Ont.....	2,736
Royal/Amcan Plastics, Weston, Ont.....	2,558	Uniflex Rig Company Limited, Brooks, Alta.....	143,218
Royal Canadian Mint, Winnipeg, Man.....	412,081	Uniroyal Limited, Kitchener, Ont.....	299,961
Rumble Canada Limited, Rexdale, Ont.....	2,450	Uniroyal Limited, Montreal, Que.....	70,622
SKD Manufacturing Company Limited, Amherstburg, Ont.....	252,158	United Tire and Rubber Company, Rexdale, Ont.....	202,530
SPB Canada (1979) Incorporee, Montreal, Que.....	6,978	Universal Package Corporation, Montreal, Que.....	214,648
St Clair Tool and Die Limited, Wallaceburg, Ont.....	144,953	Universal Telecommunications Systems Limited, Pointe-Claire, Que.....	971,118
St Denis, ER and Sons Limited, Windsor, Ont.....	21,863	Unlimited Textures Company Limited, Windsor, Ont.....	8,763
Schegel Canada Incorporated, Oakville, Ont.....	5,382	Valera Electronics Incorporated, Ottawa, Ont.....	12,465
Seagram Company Limited, Montreal, Que.....	133,655	Valon Kone Canada Limited, North Vancouver, BC.....	14,987
Security Credit Systems Limited, Markham, Ont.....	5,041	Varta Batteries Limited, Scarborough, Ont.....	38,702
Sefina Industries, Ste Rose, Que.....	12,273	Varta Batteries Limited, St Thomas, Ont.....	44,002
Shaw-Almex Industries Limited, Parry Sound, Ont.....	1,286	Velan Engineering Limited, Granby, Que.....	1,807,357
Shell Canada Resources Limited, Dartmouth, NS.....	18,526	Velan Engineering Limited, Montreal, Que.....	577,455
Shellcast Foundries Incorporee, Montreal, Que.....	71,360	Versatile Machine and Tool Manufacturing Company Limited, Windsor, Ont.....	7,629
Sheres Company Limited, Ville D'Anjou, Que.....	58,740	Vestshell Incorporated, Montreal, Que.....	79,551
Smith and Nephew Incorporated, Lachine, Que.....	450,810	Vickers Canada Incorporated, Montreal, Que.....	203,529
Snyder et Fils Incorporee, Bedford, Que.....	13,677	Vicom and Company (Canada) Limited, Kingston, Ont.....	26,232
Sontrol Systems Incorporated, Etobicoke, Ont.....	34,741	Victor Woolen Products Limited, St Victor de Beauce, Que.....	26,300
Sorrell Ridge Farm Limited, Rollingdam, NB.....	1,878		

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued

CUSTOMS AND EXCISE—Continued

	\$		\$
Victoria Machinery Depot Company Limited, Victoria, BC	33,249	Duple Canada Limited, Oshawa, Ont	1,788
Viscount Machine and Tool Limited, Windsor, Ont	43,770	ETA Circuit Breakers Limited, Toronto, Ont	1,409
Vulcan Equipment Company Limited, Scarborough, Ont ..	38,575	Galtaco Incorporated, Cambridge, Ont	4,881
Waterville Cellular Products Limited, Waterville, Que	16,005	General Motors of Canada, London, Ont	1,575,309
Welles Corporation Limited, Windsor, Ont	181,718	Ingersoll Machine and Tool Company Limited, Ingersoll, Ont	17,234
Westinghouse Canada Limited, Hamilton, Ont	1,049,103	Rank Precision Industries, Mississauga, Ont	171,752
Wilco Canada Incorporated, London, Ont	67,287	Robert Bosch Canada Limited, Mississauga, Ont	15,891
Wilco Industries Limited, Montreal, Que	47,896	Teleflex Canada Limited, Vancouver, BC	3,656
Windsor Chrome, Windsor, Ont	287,961	Triplex Engineering, Pointe-Claire, Que	21,788
Windsor Match Plate and Tool Limited, Windsor, Ont	3,232	Vankirk Heating Systems Limited, Toronto, Ont	24,101
Windsor Mold Incorporated, Windsor, Ont	78,727	Western Foundry Company Limited, Wingham, Ont	3,206
Wolverine Division—UOP Limited, London, Ont	39,842	Williams Fluidaire Corporation Limited, Westhill, Ont ..	3,496
XYZ Protective Coatings Limited, Cambridge, Ont	3,704	Remissions of less than \$1,000	3,127
Xypex Chemical Corporation, Richmond, BC	11,801		
Zollner Canada Limited, Leamington, Ont	47,912	Order respecting the remission of customs duty on perfluorinated ion-exchange membranes:	
	115,888,798	Alchem Incorporated, Burlington, Ont	1,286
		Asahi Chemicals Canada Limited, Toronto, Ont	126,669
		Great Lakes Forest Products Limited, Thunder Bay, Ont ..	162,693
		St Anne Chemical Company Limited, Nachawic, NB	35,284
		Saskatoon Chemicals, Division of Prince Albert Pulp Company, Saskatoon, Sask	2,660
General:		Remission of customs duties and taxes paid on machinery and equipment imported by various companies:	
Remission of customs duty and partial tax on defence supplies:		American Motors of Canada Limited, Bramalea, Ont	150,108
PC 1966—2184, November 24, 1966:		F Jos Lamb Company, London, Ont	87,877
Canadian Arsenals Limited, Le Gardeur, Que	2,924,077	Fab-Tech Canada Limited, Windsor, Ont	50,891
Department of National Defence, Ottawa, Ont	10,929,998	Freedland Industries Incorporated, Kingsville, Ont	5,842
Remission of customs duty on certain goods used in the production of components for certain aircraft in substitution therefor:		Gabriel of Canada Limited, Toronto, Ont	86,198
Boeing of Canada, Winnipeg, Man	1,090,272	General Motors of Canada, Windsor, Ont	27,684
Canadair, Montreal, Que	2,516	International Harvester of Canada, Hamilton, Ont	8,618
Enheat Limited, Amherst, NS	1,236	Jeep Corporation, London, Ont	12,025,189
Fell Fab International Incorporated, Hamilton, Ont	161,998	LaSalle Machine Tool of Canada, Windsor, Ont	12,872
Fleet Industries, Division of Ronyx Corporation, Fort Erie, Ont	31,818	Livingston International Incorporated, Tillsonburg, Ont ..	1,362,318
MacDonnell Douglas Canada Limited, Toronto, Ont	306,225	Tri-Way, Windsor, Ont	48,444
North West Industries, Edmonton, Alta	7,245	Van Dresser Limited, Waterloo, Ont	10,920
Pacific Western Airlines Limited, Vancouver, BC	40,648	Windsor Bumper, Division of Gulf and Western Canada Limited, Windsor, Ont	1,132
Remission of all customs duty paid or payable on materials, toolings, jigs, fixtures, blueprints and attendant specifications and used in the development and manufacture of aerospace for the Lockheed L 1011 Aircraft produced in Canada for export:		Remission of customs duty and sales tax on buses, parts and accessories and parts thereof:	
Bristol Aerospace, Winnipeg, Man	9,954	AP Parts of Canada Limited, Rexdale, Ont	1,542
Remission of customs duties paid or payable on goods used in the development and manufacture of space shuttle remote manipulator systems:		American Motors Canada Limited, Brampton, Ont	18,620,628
CAE Electronics Limited, Montreal, Que	66,818	Aurora Cars, Division of Grove Ridge Incorporated, Richmond, Ont	3,349
Spar Aerospace Products Limited, Toronto, Ont	609,568	Canrep Incorporated, Toronto, Ont	12,183
Remission of customs duty and sales tax on goods imported in connection with the acquisition of armoured vehicles and general purpose defence supplies associated therewith:		Diesel, Division of General Motors of Canada, London, Ont	1,699
Birla Industries Incorporated, Windsor, Ont	1,724	International Harvester Company of Canada Limited, Vancouver, BC	296,252
CHT Steel Company, Richmond Hill, Ont	28,108	Jeep Corporation, c/o Livingston Industries, London, Ont ..	673,272
Canadian Heat Treaters Limited, Richmond Hill, Ont	8,740	Mack Canada Incorporated, Burnaby, BC	160,868
Department of National Defence, Ottawa, Ont	202,974	Motor Coach Industries Limited, Winnipeg, Man	8,203,425
Dilmont Incorporated, Montreal, Que	3,610	Ontario Bus Industries, Mississauga, Ont	329,720
Dunlop Industrial Limited, Toronto, Ont	6,716	Ontario Bus and Truck Industries, Toronto, Ont	2,123
		Remissions of less than \$1,000	1,701
		Remission of customs duty on used foundry patterns and related jigs and fixtures:	
		Acier Sorel Incorporée, Sorel, Que	3,319
		Beloit Canada Limited, Sorel, Que	3,123
		Benn Iron Foundry Limited, Wallaceburg, Ont	5,359
		Canada Alloy Castings Limited, Kitchener, Ont	9,847

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$		\$
Canadian Steel Foundries, Montreal, Que	14,141	Canadian General Electric, Peterborough, Ont	2,424
Canron Incorporated, Hamilton, Ont	19,956	Chicago Rawhide Products Canada Limited, Brantford, Ont	2,669
Cercast Incorporated, Montreal, Que	33,743	Cutler Hammer Canada Limited, Toronto, Ont	14,443
Cercor Incorporated, Montreal Que	1,652	Eaton Yale Limited, Toronto, Ont	6,791
Crowe Foundry Limited, Cambridge, Ont	12,414	Euclid Canada, Division of White Motor Corporation, Canada, Guelph, Ont	3,920,504
Dart Foundries Limited, Stevensville, Ont	12,358	Firestone Canada Limited, Hamilton, Ont	6,780
Fonderie Laperle Limitée, St Ours, Que	1,441	Firestone Steel Products, London, Ont	1,231
Galtaco Incorporated, Cambridge, Ont	2,300	General Motors of Canada, Diesel Division, London, Ont	482,680
Haley Industries Limited, Haley, Ont	2,261	General Motors of Canada, London, Ont	2,069,945
Mainline Elworthy, Vancouver, BC	2,295	General Tire and Rubber Company Limited, Windsor, Ont	10,142
Metallurgie—Lynn McLeod Limitée, Sherbrooke, Que	14,472	Goodyear Canada Incorporated, Islington, Ont	134,334
Mitchell, Robert and Company Limited, St Laurent, Que	1,565	Industrial Rubber Products Limited, Toronto, Ont	7,054
Monarch Industries Limited, Winnipeg, Man	1,469	King Hydraulic Power, Woodstock, Ont	10,364
Procast Foundries Incorporated, Elmira, Ont	15,341	L and M Radiator, Winnipeg, Man	6,543
Shellcast Foundries, Montreal, Que	5,318	Lincoln Engineering Company of Canada, Rexdale, Ont	25,948
Specialty Cast Metals, Niagara Falls, Ont	8,034	Metal and Wood Fastening Devices, Montreal, Que	1,834
Texas Steel Company of Canada Limited, St Stephen, NB	3,264	Paccar Canada Limited, Ste Therese, Que	35,445
Vestshell Incorporated, Montreal, Que	3,324	Pacific Truck and Trailer Limited, Vancouver, BC	253,544
Welmet Industries, Welland, Ont	28,233	Patlon Aircraft and Industries Limited, Toronto, Ont	4,127
Remissions of less than \$1,000	8,234	Romatec RML Division, Willowdale, Ont	1,774
Remission of customs duty and sales tax on certain pleasure cruisers:		Service de Pneus CTR Limitée, Quebec, Que	1,571
Canoe Cove Manufacture, Sydney, BC	317,760	Stratoflex of Canada Limited, Etobicoke, Ont	54,740
Craft and Beau Industries, Vancouver, BC	13,016	Teledyne Canada Metal Products, Woodstock, Ont	3,398
Grew Corporation, Penetanguishene, Ont	241,617	Unit Rig and Equipment Company, Canada Limited, Niagara Falls, Ont	1,919,256
Marineland Yacht Sales, Vancouver, BC	83,446	Wabco Equipment of Canada, Paris, Ont	2,494,113
McQueens Boat Sales, Vancouver, BC	146,813	Weiss, John G Company Limited, Montreal, Que	3,492
Mountain Pleasure, Vancouver, BC	144,625	Remissions of less than \$1,000	9,131
Remissions of less than \$1,000	26	Remission of customs duty on coated titanium anodes that are for use in the production of chlorine sodium hydroxide or sodium chlorate:	
Remission of customs duty and sales tax on certain front end wheel loaders and their parts:		BC Chemical Limited, Prince George, BC	36,404
Caterpillar of Canada Limited, Mississauga, Ont	8,883,670	CIL Incorporated, Becancour, Que	275,817
Clark Equipment of Canada Limited, St Thomas, Ont	1,637,260	Canadian Occidental Petroleum, Vancouver, BC	2,375
Diesel Division of General Motors, London, Ont	507,102	Chemetics International Limited, Vancouver, BC	47,224
General Motors of Canada Limited, Oshawa, Ont	102,820	Dow Chemical of Canada Limited, Sarnia, Ont	19,220
George W Crothers 1965 Limited, Concord, Ont	113,358	Eroco Industries Limited, Toronto, Ont	27,074
International Harvester, Montreal, Que	1,783,741	FMC of Canada Limited, Squamish, BC	114,236
International Harvester of Canada Limited, Hamilton, Ont	296,378	Great Lakes Forest Products Limited, Dryden, Ont	1,122,663
SMI Industries Limited, Montreal, Que	3,069	Prince George Pulp and Paper Limited, Prince George, BC	94,763
Remission of customs duty on diesel engines and parts thereof for crawler loaders and crawler dozers:		Quebec North Chemicals Limited, Montreal, Que	1,637
Angus, R Limited, Edmonton, Alta	5,268,782	Quenord Chemicals Limited, Montreal, Que	17,151
A Pickard Machinery 1971 Limited, Charlottetown, PEI	6,842	Stanchem, Montreal, Que	35,076
Costello Equipment Company Limited, Calgary, Alta	8,203	Titanium Limited, St Laurent, Que	35,886
Fiat Allis Canada Limited, Toronto, Ont	4,255	Remissions of less than \$1,000	154
Finning Tractor Company, Vancouver, BC	9,333	Remission of customs duty in certain bleaching solutions for newsprint in substitution thereof:	
Komatsu Canada Limited, Richmond, BC	72,725	Abitibi Price Incorporated, Pine Falls, Man	12,805
Kramer Tractor, Vancouver, BC	6,724	Abitibi Price Incorporated, Thunder Bay, Ont	12,179
Remissions of less than \$1,000	3,610	Boise Cascade Canada Limited, Fort Frances, Ont	19,568
Remission of customs duty on parts and materials in production of vehicles for off highway use:		Boise Cascade Limited, Kenora, Ont	20,074
AMF Canada Limited, Guelph, Ont	1,897	Bowater Newfoundland Limited, Corner Brook, Nfld	28,549
BF Goodrich Canada Limited, Kitchener, Ont	10,967	Crown Zellerbach Canada Limited, Vancouver, BC	31,840
Bata Engineering, Batawa, Ont	7,035	Domtar Incorporated, Donnacona, Que	36,206
Brute Manufacturing Limited, Cambridge, Ont	16,078	Gaspesia Pulp and Paper Company, Chandler, Que	9,638
Cadel Limited, Toronto, Ont	9,033	Great Lakes Forest Products Limited, Thunder Bay, Ont	26,588
		MacMillan Bloedel Limited, Vancouver, BC	80,069
		New Brunswick International Paper Company, Dalhousie, NB	10,641
		Ontario Paper Company Limited, Thorold, Ont	63,996

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

	\$
Soucy, FF Incorporated, Rivière du Loup, Que	20,279
Virchem Limited, Moncton, NB	33,288
Virchem of Canada Limited, Cornwall, Ont	64,627
Remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof:	
Alforge Limited, Toronto, Ont	6,059
Caelter Enterprises Limited, Mississauga, Ont	2,557
Canadian Disposal Equipment Limited, Toronto, Ont	14,949
Central Truck Body Company Limited, Toronto, Ont	3,832
Dresser Canada Incorporated, Cambridge, Ont	96,595
Firestone Steel Products of Canada, London, Ont	2,025
Funcraft Vehicles Limited, Cambridge, Ont	2,957
General Motors of Canada Limited, London, Ont	44,894
Halvey Industries Limited, Calgary, Alta	9,916
Interiors International, Toronto, Ont	1,008
Les Fourgons Transit Incorporated, Montreal, Que	5,884
Mack Trucks, Toronto, Ont	3,591,613
Pettibone Canada Limited, Mississauga, Ont	199,555
SMI Industries, Bathurst, NB	63,290
Teal Manufacturing Limited, Windsor, Ont	1,177
Truck Equipment and Service Company Limited, Agincourt, Ont	3,029
Universal Handling Equipment Company, Hamilton, Ont	36,870
Western Star Trucks Incorporated, Mississauga, Ont	1,274,546
White Motor Corporation of Canada, Toronto, Ont	32,197
Remissions of less than \$1,000	2,535
Remission of customs duty on imported equipment and materials used in the construction of exported vessels:	
Bel-Aire Shipyards Limited, North Vancouver, BC	24,954
Marystown Shipyard Limited, Marystown, Nfld	24,053
Motsumoto Shipyards, Vancouver, BC	51,850
Pacific Winches, Vancouver, BC	2,403
Vancouver Shipyards, Vancouver, BC	347,211
Remission of customs duty on certain fruits and vegetables imported for processing during 1981-82:	
Bicks Pickles, Scarborough, Ont	10,196
Campbell Soup Company, Toronto, Ont	38,977
Canadian Canners Limited, Hamilton, Ont	150,653
David Lord Limitée, Montreal, Que	17,121
Fraser Valley Frosted Foods Limited, Chilliwack, BC	10,829
Graves, M W and Company Limited, Berwick, NS	1,753
Hostess Food Products Limited, Cambridge, Ont	51,566
Humpty Dumpty Foods Limited, Hartland, NB	58,391
McLaren Foods, Hamilton, Ont	5,901
Mrs D L Milne Company, Summerland, BC	39,945
Nalleys Limited, Vancouver, BC	6,635
Swartz Brothers, Vancouver, BC	102,302
Westvale Foods Limited, Mission, BC	2,882
Yum Yum Potato Chips, Warwick, Que	6,827
Remissions of less than \$1,000	566
	100,843,785
Total Customs and Excise	679,451,748

Other remissions were granted as follows:

PC 1952—1945, April 4, 1952, goods for sale, use or free distribution by the United Nations or its Agents.

PC 1952—4282, October 15, 1952, remission in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when transhipped to a foreign port owing to circumstances beyond the control of the importers.

PC 1955—I/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project dew line.

PC 1959—1624, December 22, 1959, remission in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duties and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable.

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of class or kind not made in Canada and drilling mud when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

PC 1964—235, February 13, 1964, remission of customs duties and excise taxes on goods that are not as ordered.

PC 1964—1436, September 17, 1964, remission of customs duties and excise taxes on consumable goods imported into Canada by scientific expeditions.

PC 1966—545, March 23, 1966, provided remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1966—23/2179, November 24, 1966, remission of the customs duties payable on tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada and the sales taxes payable on the duty paid value and that calculated on the value for duty.

PC 1966—19/2200, December 1, 1966, remission of customs duties and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered a customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival.

PC 1967—30/128, January 26, 1967, remission of customs duties and excise taxes payable on goods imported for use by the international Pacific Salmon Fisheries Commission.

PC 1967—23/261, February 16, 1967, remission before the liability therefore arises of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967—38/393, March 2, 1967, remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax be-

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

tween the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1969—1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project.

PC 1969—1785, September 17, 1969, remission for spare parts and equipment for ground service to aircraft for foreign airlines operating into Canada on international routes.

PC 1970—1786, October 14, 1970, remission of duties and sales taxes otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches.

PC 1972—2516, November 9, 1972, remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists.

PC 1973—228, January 30, 1973, remission of sales taxes on domestically manufactured aircraft used for demonstration to prospective customers.

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule «A» to the order.

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency.

PC 1973—4/1179, May 22, 1973, remission of customs duties and sales taxes on certain domestic sewing machines.

PC 1973—1361, May 29, 1973, remission of customs duties and excise taxes in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973—2529, August 21, 1973, order respecting the remission of customs duties and excise taxes on goods for use in cases of emergency.

PC 1973—3568, November 13, 1973, remission granted of the customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada during the period commencing on January 1, 1973 and ending on December 31, 1976.

PC 1974—34, January 8, 1974, remission of a portion of the customs duties, sales taxes and excise taxes paid or payable on goods grown, produced or manufactured in Australia.

PC 1974—406, February 26, 1974, regulations respecting the application of item 99215-1 of the customs tariff to used or second hand motor vehicles.

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2522, November 19, 1974, remission of customs duties and excise taxes paid or payable on certain kinds of advertising materials.

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales taxes on aircraft temporarily exported from Canada in fulfilment of a contract for commercial air service.

PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales taxes payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured automobiles components.

PC 1975—1903, August 6, 1975, remission of sales taxes paid or payable in respect of machinery and apparatus imported into or purchased in Canada on or after June 1, 1974 by Livingston Industries Limited, Tillsonburg, Ontario for packing and repackaging of goods for export.

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on railway rolling stock imported for use in Canadian domestic service substitution therefor.

PC 1975—1974, August 27, 1975, remission of customs duties paid or payable on railway rolling stock manufactured in Canada imported for use in international service in substitution therefor.

PC 1976—259, February 10, 1976, remission of customs duties on machinery, apparatus and parts used in the construction, equipment and repair of two plants for the direct reduction of iron ore.

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers.

PC 1976—1174, May 18, 1976, remission of customs duties paid or payable on goods used in the manufacture of electronic sub-systems for communication satellites for export.

PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duties and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1976—1930, July 27, 1976, remission of customs duties and excise taxes underpaid due to entry error.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Continued

PC 1976—2345, September 21, 1976, remission of sales taxes paid or payable on seed drill transports and swather carriers imported into Canada or sold after December 31, 1975.

PC 1976—2984, December 2, 1976, remission of customs duties and excise taxes paid or payable on samples of negligible value.

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada—United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1976—3175, December 23, 1976, order respecting the remission of customs duties on tooling for use in the production of fibre reinforced plastic components for Boeing 747 SP Aircraft.

PC 1977—435, February 10, 1977, remission of customs duties and sales taxes payable on air pollution monitoring stations and equipment temporarily imported by or on behalf of the Detroit Edison Company.

PC 1977—3/2692, September 22, 1977, remission of customs duties paid or payable in an amount not exceeding \$150,000 on parts and materials for use by Westinghouse Canada Limited, in the manufacture of Sonar Equipment for sale and export to the Netherlands Navy.

PC 1977—3/3327, November 24, 1977, remission of customs duties paid or payable in respect of parts and materials to Canadian Vickers Limited for use in the manufacture of forty-six electric rapid transit railway passenger cars for the Delaware Port Authority.

PC 1977—3574, December 12, 1977, remission of the customs duties on man-made staple fibres, tow or filament yarns 1977.

PC 1978—4/151, January 19, 1978, remission to Bristol Aerospace Limited, Winnipeg, Manitoba, of the customs duties and excise taxes paid or payable on the importation of materials or components used in the manufacture of the Black Brant Upper Atmospheric Research Vehicles during the period January 1, 1978 to December 31, 1980.

PC 1978—1136, April 13, 1978, remission of customs duties in respect of vessels chartered by CN Marine Corporation for the Atlantic Region Ferry Service.

PC 1978—1412, April 27, 1978, remission of 50% of the sales taxes paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period April 1, 1977 and June 30, 1981.

PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non-residents.

PC 1978—2644, August 23, 1978, order respecting the remission of customs duties on soluble coffee produced in

countries entitled to the benefits of the General Preferential Tariffs.

PC 1978—1/2759, August 30, 1978, order respecting the remission of customs duties and sales taxes on the duty on goods incorporated into a gondola lift system at Sunshin Village, Banff, Alberta.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

PC 1978—3/3021, September 27, 1978, remission of customs duties on parts and materials for use in the manufacture of Rapid Transit cars for export.

PC 1978—3279, October 26, 1978, remission of penalties of less than \$10 in respect of late payment of tax imposed under the Excise Tax Act.

PC 1978—3329, November 2, 1978, remission of customs duties and sales taxes on television sets imported by Canadian Admiral Corporation Limited.

PC 1978—3728, December 14, 1978, remission of customs duties and excise taxes on wines used exclusively for blending purposes.

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on parts, equipment and other items for use by Canadian Air Carriers providing international commercial air service.

PC 1978—6/3898, December 21, 1978, remission of customs duties paid or payable on used patterns to Worthington (Canada) Limited, Brantford, Ontario, for use in the manufacture of Sies-Batch double screw rotary pumps.

PC 1979—28, January 18, 1979, remission of customs duties and sales taxes on certain goods imported to support the CP-140 Aurora Aircraft.

PC 1979—3/182, January 25, 1979, remission of customs duties paid or payable on materials and components imported for use by CAE Electronics Limited, in the production of five MRCA aircraft flight simulator systems.

PC 1979—395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments.

PC 1979—6/798, March 15, 1979, remission to National Semiconductors Limited, Montreal, Quebec, of the customs duties paid or payable in respect of vacuum evaporator masks which are employed in the production of photocells.

PC 1979—1028, March 28, 1979, remission of the customs duties on man-made staple fibres, tow or filament yarns.

PC 1979—1098, March 29, 1979, remission of sales, excise and air transportation taxes from March 27, 1979 in accordance with the reductions proposed in Bill C-38, an Act to amend the Excise Tax Act, given first reading January 29, 1979.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
CUSTOMS AND EXCISE—Concluded

PC 1979—1965, July 26, 1979, order respecting the remission of customs duties and sales taxes on computer equipment and parts.

PC 1979—3494, December 19, 1979, remission of customs duties on television chassis and components.

PC 1980—325, February 1, 1980, partial remission of customs duties, sales and excise taxes on sparkling cider effective December 12, 1979. PC 1980—1056, April 18, 1980 revoked this Order effective April 21, 1980.

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales taxes and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand.

PC 1981—765, March 19, 1981, remission of customs duties on lubricating oil blending stocks.

PC 1981—I/923, April 2, 1981, remission of customs duties paid or payable on material or components imported by CAE Electronics Limited.

PC 1981—9/1336, May 21, 1981, remission of customs duties on goods incorporated into twenty seven light rail vehicles for the City of Calgary.

PC 1981—1651, June 18, 1981, remission of customs duties, sales and excise taxes paid or payable by Westinghouse Canada Limited.

PC 1981—5/1813, July 2, 1981, remission of customs duties, and sales taxes on the duty, on domestic sewing machines imported by Singer Company of Canada Limited.

PC 1981—1883, July 9, 1981, remission of sales taxes and any penalty incurred thereon, on steel held in inventory on November 18, 1974, used in the manufacture or production of fabricated structural steel referred to in paragraph 26(4)(d) of the Excise Tax Act.

PC 1981—5/1992, July 16, 1981, remission of the customs duties paid or payable on the importation, by Atomic Energy of Canada Limited, between January 1, 1980 and December 31, 1981, of up to 5,000 stainless steel drums for use in storing deuterium.

PC 1981—7/2025, July 23, 1981, remission of customs duties and a partial remission of sales and excise taxes paid or payable by the Department of External Affairs upon the temporary importation of seven armoured vehicles.

PC 1981—2101, July 29, 1981, remission of customs duties, and sales taxes on the duty, on communications equipment imported by Bell Canada.

PC 1981—2256, August 19, 1981, remission of fifty per cent of the sales taxes on communications equipment imported by Bell Canada.

PC 1981—1/2322, August 19, 1981, remission of customs duties paid on a high frequency welder imported by Sonco Steel Tube Limited.

PC 1981—5/2578, September 16, 1981, remission of the customs duties paid by Wafios Canada Limited.

PC 1981—8/3076, October 29, 1981, remission of customs duties paid by Victory Soya Mills Limited.

PC 1981—3171, November 5, 1981, revoked the Steel for Manufacture or Production Inventory Remission Order approved by Order-in-Council PC 1981—1883 of July 9, 1981, and made in substitution therefor, an Order respecting the remission of sales taxes and any penalty incurred thereon, on steel held in inventory on November 18, 1974, used in the manufacture or production of fabricated structural steel referred to in paragraph 26(4)(d) of the Excise Tax Act.

PC 1981—4/3381, November 26, 1981, order respecting the remission of customs duties on unfinished embossed hard-board doorskins imported by Masonite Canada Incorporated.

PC 1982—52, January 14, 1982, remission of customs duties on lamp bulbs for Christmas lighting sets.

PC 1982—191, January 21, 1982, order respecting the remission of customs duties on certain imports from Greece.

PC 1982—2/231, January 21, 1982, remit to the companies mentioned in the schedule the customs duties on Vinegar.

PC 1982—3/231, January 21, 1982, remit to the companies mentioned in the schedule the customs duties on glass tube air heaters for use in the production of Malt.

PC 1982—386, February 11, 1982, remission of customs duties on certain vacuum evaporator masks made from stainless steel and employed in the production of photocells.

TAXATION

	\$
<i>Remissions of income tax:</i>	
André Viens Inc, Victoriaville, Que	1,619
PC 1982—3/605 dated February 25, 1982, remits income tax of \$1,603 plus relevant interest in respect of the 1975 taxation year.	
The taxpayer is a manufacturer of farm equipment who in February 1980, filed amended returns for the years 1975 to 1978 to claim a deduction for manufacturing and processing which had not previously been claimed.	
The Department thought that the 1975 return was statute-barred under paragraph 164(1)(a). However, it was not statute-barred by virtue of paragraph 152(4)(6) until 1980.	
Therefore, a remission has been granted.	
Andrews, William G, Toronto, Ont	2,888
PC 1981—8/1673 dated June 18, 1981 remits income tax in the amount of \$2,381 plus relevant interest payable in respect of the 1973 taxation year.	
William G Andrews filed Notices of Objection in respect of disallowed expenses for 1971 and 1972. The reassessments were confirmed and it was recommended that the 1973 return be similarly adjusted.	
In January 1979, by Consent to Judgement, the expenses were allowed in part. By correspondence and discussions, the taxpayer's representatives were led to	

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
TAXATION—Continued

believe that the 1973 return would be included in the adjustment. The Department of National Revenue failed to request a waiver for the 1973 return which became statute-barred on May 22, 1978 predating the consent.

Due to the amount of tax and the failure of the Department to request a waiver, a remission has been recommended.

Berkinshaw, Estate of Ora Jane, Toronto, Ont 42,093

PC 1980—2/2475 dated September 12, 1980 remits estate tax of \$42,093.

Richard C Berkinshaw, deceased May 4, 1970, created a trust settlement whereby the income was payable to his spouse Ora Jane Berkinshaw. The trust provided that on her death, the capital would be distributed to charity.

At Richard's death, the trust was exempt from estate tax and it was deemed to be property passed to the spouse.

On the death of Ora Jane Berkinshaw on September 25, 1970, the trust settlement was subjected to estate tax of \$42,093 as the gift to charities was not applicable to her but to her predeceased husband.

The Minister of Finance in 1969 acknowledged that such a situation was a defect in the Estate Tax Act and proposed an amendment to the legislation and to remit any taxes that might become payable in the interim as a result of this defect. The amendments were never introduced as the federal government vacated the estate tax field in 1972.

In view of the proposed amendment, it was recommended that the estate taxes paid should be remitted.

Bodie, John L, Hamilton, Bermuda 6,222

PC 1981—10/1673 dated June 18, 1981 remits income tax in the amount of \$6,222 in respect of the 1976, 1977 and 1978 taxation years.

John L Bodie at age 65 ceased to be a Canadian resident and became a resident of Bermuda in June 1975.

He received Registered Pension Plan payments from Genstar Limited but these payments were transferred to a RRSP in the period of mid-1977 to June, 1978.

In respect of the RPP payments received in 1976, 1977 and 1978, the taxpayer was assessed \$6,222 income tax in July 1978.

In 1979, funds amounting to \$143,581 were withdrawn from the RRSP and non-resident tax of \$35,895 was withheld. This withdrawal included the amount transferred from the RPP on which income tax of \$6,222 had previously been paid.

As this is a duplication of income tax, a remission in the amount of \$6,222 has been recommended.

Buck, W Keith, London, England 19,769

PC 1981—5/2459 dated September 3, 1981, remits income tax in the amount of \$11,861 for 1977 to 1981

taxation years under Part XI and \$7,908 accruing in 1981 taxation year under Part XIII.

The taxpayer served with the Canadian High Commission in London. In 1977, he became an employee of the United Nations in London. He enquired from the Ottawa District Office as to his residency status and was informed that he would be a continuing resident. On the basis of this opinion he deposited his Civil Service pension in a registered retirement pension plan.

As his actual status was a non-resident, he was taxable on excess contributions and also on the amount to be refunded to him.

As the Department erred in advising him on his residency status and the resulting tax is material, a remission has been recommended.

Canadian Forest Products Limited, Vancouver, BC 93,072

PC 1981—9/1673 dated June 18, 1981 remits income tax payable in the amount of \$93,072 in respect of the 1973 taxation year.

Canadian Forest Products Limited 1973 income tax return was assessed allowing a logging tax deduction based on logging operations income reported.

The taxpayer was re-assessed in 1979 by the Province of British Columbia with an increased logging tax of \$385,528 in order to correct an error on the original assessment. This error came about because of a 1972 strike, a price increase and the practice of log trading.

At the time of the provincial reassessment, the taxpayer's 1973 taxation year was statute-barred. The taxpayer has referred to a prior case PC 1970—7/831, May 12, 1970 where a remission was granted when a company was re-assessed for Quebec Logging Tax at a time when its relevant taxation year was statute-barred.

Accordingly, a remission of \$93,072 income tax has been recommended.

Coons, L Gilbert, Toronto, Ont

PC 1981—9/3076 dated October 29, 1981 remits income tax payable of \$163,584 plus relevant interest in respect of the 1977 taxation year.

The taxpayer and J Arthur Jobin owned 15% of the issued and outstanding common shares and a number of \$10 par value preference shares of Pitt Steel Ltd.

In 1967-69, the taxpayer contributed 5,999 common shares and 1,275 preference shares to his self-administered RRSP.

In 1976, the taxpayer, Mr. Jobin and another shareholder purchased an additional 40% of the common shares at an approximate price of \$65 per share. In order to finance this purchase, it was necessary to borrow \$900,000 and as a part of the transaction, all shares in Pitt owned directly or indirectly were required as security.

The shares in the RRSP accounts were given a value of \$1 per common share and \$10 per preference share and were made available for security purposes. Consideration was not given to the income tax implications as investments in an RRSP cannot be used for security purposes. When the implications were realized, the particular shares were released and placed in trust with a Trust Company.

SECTION 17(8)—Continued

NATIONAL REVENUE—Continued
TAXATION—Continued

\$

\$

Pitt Steel Ltd has had cash flow problems and in refinancing, the shareholders have been put into the position of receiving limited financial remuneration in salary and restrictions in dividends and redemption of shares.

If the tax financial penalty is imposed on the use of the RRSP shares as security, the taxpayers may become bankrupt and this could in turn affect the solvency of Pitt Steel Ltd resulting in employee lay-offs.

The shares have been restored to the RRSP accounts and therefore the remission has been granted.

Emballage DH Ltd, Montreal, Que

10,489

PC 1981—3/2444 dated September 3, 1981, remits income tax in the amount of \$10,111 plus relevant interest, if any, in respect of the 1975 taxation year.

On the 1975 and 1976 returns, the taxpayer allocated amounts for the small business deduction for itself and associated corporations. When the returns were re-assessed, the Department did not use the original calculation and thus miscalculated the tax payable by not allowing the small business deduction to which it was entitled.

The taxpayer did not realize that an error had been made until 1980 and by that time the 1975 return was statute-barred.

Because the Department was at fault at the time of re-assessment, a remission has been recommended.

Employment Tax Credit Remission Order

PC 1981—2008, July 17, 1981 in respect of the 1981 taxation year remits income tax payable for certain eligible employers in respect of employment by them of eligible workers in eligible employment.

Isolated Posts Benefits and Allowances Remission Order

PC 1980—2948, October 30, 1980 in respect of the 1981 taxation year remits income tax payable on subsidized housing, allowances and travel assistance payments for persons employed north of the 60th parallel or in a location designated as an isolated post.

Jobin, J Arthur, Toronto, Ont

PC 1982—4/285 dated January 28, 1982 remits income tax payable of \$57,566 plus relevant interest in respect of the 1977 taxation year.

The taxpayer and L Gilbert Coons owned 15% of the issued and outstanding common shares and a number of \$10 par value preference shares of Pitt Steel Ltd.

In 1967-69, the taxpayer contributed 2,500 common shares and 530 preference shares to his self-administered RRSP.

In 1976, the taxpayer, Mr Coons and another shareholder purchased an additional 40% of the common shares at an approximate price of \$65 per share. In order to finance this purchase, it was necessary to borrow \$900,000 and as a part of the transaction, all shares in Pitt owned directly or indirectly were required as security.

The shares in the RRSP accounts were given a value of \$1 per common share and \$10 per preference share and were made available for security purposes. Consideration was not given to the income tax implications as investments in an RRSP cannot be used for security purposes. When the implications were realized, the particular shares were released and placed in trust with a Trust Company.

Pitt Steel Ltd has had cash flow problems and in refinancing, the shareholders have been put into the position of receiving limited financial remuneration in salary and restrictions in dividends and redemption of shares.

If the tax financial penalty is imposed on the use of the RRSP shares as security, the taxpayers may become bankrupt and this could in turn affect the solvency of Pitt Steel Ltd resulting in employee lay-offs.

The shares have been restored to the RRSP accounts and therefore the remission has been granted.

Kagna, Harvey, Montreal, Que

50,441

PC 1981—10/2601 dated September 24, 1981, remits gift tax in the amount of \$28,857 plus relevant interest in respect of the 1963 taxation year.

The taxpayer purchased an interest in an industrial building from the proceeds of fire insurance from a previously operated business. This interest in the building was sold to finance purchase of shares for \$2,800,000 in the Verdun Industrial Building Corporation. Subsequently, he accepted an offer to sell these shares for \$3,100,000.

The taxpayer was assessed on the profits and the Tax Appeal Board concurred that the assessment was correct. A further appeal reversed this decision and held that the gain was a capital gain and further that part of the gain belonged to his wife and children.

The taxpayer was also assessed gift tax in respect of proceeds of the gain received by his wife and children. This was appealed to the Tax Appeal Board and the assessment confirmed but was inadvertently not included in the further appeal.

In view of the results of the appeal of the income tax assessment and the advanced age of the taxpayer, a remission of the gift tax is recommended.

Lago, Edward A, Thunder Bay, Ont

1,523

PC 1981—2/2444 dated September 3, 1981, remits income tax in the amounts of \$645, \$506 and \$372 in respect of the 1973, 1974 and 1975 taxation years.

The taxpayer has been totally disabled by rheumatoid arthritis since December 1972. For the years 1973 to 1979, he included disability benefits in his income on the advice of the District Office. Such benefits were not taxable because of ITAR 19.

In 1980, the taxpayer realized his error but the 1973 to 1975 years were statute-barred.

Because the taxpayer included these benefits on his income even though he was not in receipt of a T4A Slip, it appears that incorrect information was provided by the Department. Due to this error and the poor health of the taxpayer, a remission has been recommended.

SECTION 17(8)—Concluded

NATIONAL REVENUE—Concluded
TAXATION—Concluded

McConnell, Harold W, Yarmouth, NS \$ 12,125

PC 1981—5/3286 dated November 19, 1981, remits income taxes payable in the amounts of \$3,627, \$4,186 and \$4,312 in respect of the 1971, 1972 and 1973 taxation years.

The taxpayer and his son sold a business and the son invested his share with a Trust Company. The taxpayer created a trust for his two minor children with the same Trust Company.

The Trust Company issued T5 Slips for the older son's interest income in error to the taxpayer and the amounts were included in his income for the 1971 to 1976 taxation years. The son also included these amounts in his income.

As there was double taxation and the 1971 to 1973 returns were statute-barred, a remission has been recommended.

Provincial Social Assistance Payments, Income Tax Remission Order, 1980

PC 1982-622, February 25, 1982, in respect of the 1980 taxation year remits income tax payable in respect of certain social assistance payments made pursuant to the legislation of the Provinces of British Columbia, Alberta, Saskatchewan, Ontario, Quebec, New Brunswick and Nova Scotia not already excluded from the income of recipients for income tax purposes under the Income Tax Act.

Railway Transportation Pass Remission Order, 1981

PC 1982—286, January 28, 1982 in respect of the 1981 Taxation Year authorized the remission of income tax to holders of passes authorizing free carriage in that the value of the benefit is to be excluded from taxable income for the 1981 taxation year.

Ruppel, Ruby L, Cambridge, Ont 2,807

PC 1981—8/2025 dated July 23, 1981, remits income tax in the amount of \$2,807 in respect of the 1974 taxation year.

The taxpayer was widowed in 1974 and included in her income \$11,540 insurance benefits from the death of her husband. This amount was not taxable.

As Mrs Ruppel was a housewife and had not previously had taxable income and this was her first return filed, the District Office should have questioned the inclusion of such benefits. When the taxpayer realized her error, the 1974 return was statute-barred.

As the taxpayer's income is limited and the amount is material to her, a remission has been recommended.

Remission of less than \$1,000 (1) 147

Total Taxation **243,195**

Total National Revenue **679,694,943**

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

Remissions of less than \$1,000 \$ 1,194

Total Secretary of State **1,194**

SECTION 18(2)

Obligations, debts and claims deleted from the accounts

Department and agency	Treasury Board authority		Ministerial authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No	Amount	No	Amount	No	Amount
		\$		\$		\$
AGRICULTURE			218	128,072	218	128,072
COMMUNICATIONS—						
Department			1	80	1	80
National Library			31	695	31	695
National Museums of Canada			115	1,575	115	1,575
Public Archives			587	8,210	587	8,210
CONSUMER AND CORPORATE AFFAIRS			98	11,045	98	11,045
EMPLOYMENT AND IMMIGRATION—						
Canada Employment and Immigration Commission	9	29,294	9,468	547,752	9,477	577,046
ENERGY, MINES AND RESOURCES			26	511	26	511
ENVIRONMENT	1	19 ⁽¹⁾	21	1,671	22	1,690
EXTERNAL AFFAIRS	1	4,952	373	52,657 ⁽¹⁾	374	57,609
FINANCE—						
Insurance			63	1,560	63	1,560
FISHERIES AND OCEANS			482	16,781	482	16,781
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	31	38,386	139	18,416	170	56,802
INDUSTRY, TRADE AND COMMERCE			31	18,720	31	18,720
JUSTICE—						
Supreme Court of Canada			7	1,260	7	1,260
LABOUR			4	814	4	814
NATIONAL DEFENCE	4	11,265	1,089	77,260	1,093	88,525
NATIONAL HEALTH AND WELFARE	4	11,526	9,941	386,143	9,945	397,669 ⁽²⁾
NATIONAL REVENUE—						
Customs and Excise	75	243,255	676	211,911	751	455,166
Taxation	1,289	4,154,107	7,971	4,555,290	9,260	8,709,397
PUBLIC WORKS			7	1,606	7	1,606
REGIONAL ECONOMIC EXPANSION	2	7,777	10	1,365	12	9,142
SCIENCE AND TECHNOLOGY—						
National Research Council of Canada			13	2,442	13	2,442
SECRETARY OF STATE—						
Public Service Commission			5	764	5	764
SOLICITOR GENERAL—						
Department			10	1,555	10	1,555
Correctional Services			314	5,800 ⁽¹⁾	314	5,800
Royal Canadian Mounted Police	1	2,208	80	26,602	81	28,810
SUPPLY AND SERVICES—						
Department			478	11,344	478	11,344
Statistics Canada			51	3,128	51	3,128
TRANSPORT	1	2,613	335	35,093	336	37,706
VETERANS AFFAIRS	86	251,365	1,120	492,130	1,206	743,495 ⁽²⁾
	1,504	4,756,767	33,764	6,622,252	35,268	11,379,019

⁽¹⁾ Deletions were from departmental accounts receivable with the following exceptions: Environment, 1 item of \$19 pertaining to the asset account "Departmental petty cash"—External Affairs, 14 items totalling \$318 pertaining to the Passport Office revolving fund—Solicitor General, Correctional Services, 314 items totalling \$5,800 pertaining to the asset account "Parolees".

⁽²⁾ The above figures exclude the following: National Health and Welfare, 35,871 items totalling \$6,915,441 pertaining to remission of debts under Section 22(3) of the Old Age Security Act—Veterans Affairs, 7,775 items totalling \$3,341,000 pertaining to remission of debts under Section 19(2) of the War Veterans Allowance Act.

Further details regarding accounts receivable and deletions can be found in Section 32 of Volume II.

Every accountable advance that is not repaid or accounted for (including those repaid or accounted for after April 30 but recorded in the old year accounts)

Citynski S.....	25	121	121	
Denemoustier A.....	25	95	95	
Deyell D.....	25	368	368	
Goe D.....	25	62	62	
Gray B.....	25	8	8	
Gray B.....	25	18	18	
Jackson R.....	25	43		43
Longlitz D.....	25	205	205	
Low D.....	25	98	98	
Nicholls J.....	25	350	350	
Vinette N.....	25	1,515	1,515	
Yarranton G.....	25	16	16	
		<hr/> 2,899	<hr/> 2,856	<hr/> 43

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$
EMPLOYMENT AND IMMIGRATION—					Charette L	10	202	202	
Canada Employment and Immigration Commission					Charland M	5	600	600	
Adams R	5	461		461	Chatterton R	10	250		250
Addy R	10	263		263	Chayton C R	5	60		60
Airhart H	10	11		11	Chisholm J	10	125		125
Albert D	10	133		133	Choronzey Y	20	175	175	
Allard N	5	252	252		Clarkson W G	10	350		350
Amiot R	5	27	27		Cichos A	10	420	420	
André E	10	45		45	Coaker J	10	177	177	
Antal J	10	75		75	Connoly J	10	132		132
Archbold T	10	150		150	Constantineau P	1	150	150	
Attanasio F	5	2	2		Cooper H	10	321		321
Audet J	10	60		60	Cordeau C	10	85		85
Bacon O H	20	144		144	Corey R W	5	170		170
Bank T D	10	183		183	Cossadam M	10	10		10
Barber R J	5	50		50	Cotte M	10	372	372	
Baril D	5	1,000	1,000		Court B	10	780		780
Barkwell J	10	175		175	Courtoreille E	10	540		540
Bastow G	10	85	85		Cronier J Y	10	147	147	
Bastow G	10	35	35		Crozier H	10	90		90
Beaudoin L	10	75	75		Crozier H	10	197		197
Beaupré-Laforest G	10	316	316		Cyr L	10	250	250	
Bedding K	10	200		200	Cyr M	10	300	300	
Bedding M	5	383		383	Cyr M	10	250	250	
Beland G	5	476		476	Dalton J	10	500		500
Belanger J	10	1,560	1,560		Davies J W	5	75		75
Belanger P	20	50		50	De Pauls M	10	234		234
Belanger R	10	250	250		Demers G	10	56	56	
Belleville M	5	356	356		Dennis C	10	425		425
Belisle M	5	100		100	Dique J	5	100		100
Belisle Y	10	250	250		Domanski J	10	345		345
Bergvin S	5	152	152		Dosue Y	10	95	95	
Berliao S M	10	156		156	Dowbiggin F	10	182		182
Bertrand M	10	350	350		Drager E	10	27	27	
Besson J G	10	300	300		Driscoll W	20	16		16
Billings P E	20	160		160	Drouin L	10	747		747
Bilodeau A	10	200	200		Drouin R	5	1		1
Blanchard A	10	92		92	Dubois L	20	7		7
Blundell B	10	36		36	Ducarme D	10	22		22
Bondolo E	10	126		126	Dufault J	10	150		150
Boon J	10	230		230	Dumouchelle A W	10	782		782
Bouchard J	10	40	40		Dunlop J S	10	2,000		2,000
Bouchard J	20	2,000	2,000		Dutkiewicz J	10	382		382
Bouchard R	10	75	75		Dyer W G	10	186		186
Boudreau C	10	200	200		Elliot J	10	150		150
Bourdagés J	20	350		350	Emley N	10	250		250
Bouvier W W	10	500		500	Emond J M	5	160	160	
Boynes M	5	642	642		Emond J M	10	120	120	
Bradfield B W	10	100		100	Evans J S	10	150		150
Bradfield B W	10	5		5	Fallu P	1	350	350	
Bragg T	20	300		300	Favron P	10	361	361	
Brand C J	5	37		37	Fels J	10	583		583
Brascoupé A	10	50	50		Filiatrault R	10	126		126
Brascoupé A	10	150	150		Filiatrault R	10	126		126
Briffett W	10	51	51		Filion D	5	186	186	
Brousseau D	10	5	5		Forest A	5	285		285
Brown D R	10	405		405	Fox P	10	50		50
Burton F	10	50		50	Freake D	10	99	99	
Busseri T	10	180		180	Freeze R C	5	111	111	
Button N	10	17	17		Frostad K	10	130	130	
Campbell D	10	36		36	Fulsom L	20	130	130	
Campbell R	10	100		100	Funk F	10	500		500
Campeau A	10	500	500		Furlong F	20	5		5
Carew G	10	13	13		Gagné P	10	95	95	
Carey K	5	5		5	Galloway R H	5	65		65
Carlos G	5	250	250		Garey M	10	310		310
Carreau L	20	449		449	Garneau R	10	383		383
Carson L	10	350	350		Gaudreau N	10	80	80	
Carswell J	10	297	297		Gauthier M	10	75	75	
Cassidy L	20	260		260	Gelok K	10	82		82
Cassivi J	10	1	1		George C	10	10		10
Caya R	10	1,000	1,000		Gillies I H	5	210		210
Cécylre J	5	8	8		Gilligan E	5	194		194
Chandler V S	5	311		311	Gingrich T	10	300		300
					Godbout F	10	125	125	
					Gogo J	10	125		125
					Gosselin D	20	28	28	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
EMPLOYMENT AND IMMIGRATION—Continued					Loder T.	10	50	50	
Canada Employment and Immigration Commission— Continued					Lopes B.	10	20		20
Grady J.	10	10		10	Lortie P.	5	300	300	
Graham M.	1	29	29		Lortie P.	5	95	95	
Graham T.	20	36		36	Loughren F G	20	150		150
Gratton T.	10	400	400		Loutit L.	10	225		225
Gravel G.	10	1,055	1,055		Love S J.	10	235		235
Green J R.	10	35		35	Lozier J O	10	300		300
Green R.	10	22	22		Lynch R.	10	2		2
Grenier M.	10	180	180		MacGibbon B	10	75		75
Groat B.	10	450		450	MacKay B.	10	5	5	
Hall D.	10	32		32	MacKinnon K	10	435		435
Hammond C.	10	250		250	Mahon N R.	10	320		320
Hardy S.	20	111	111		Malo T.	10	225	225	
Hasulo S.	10	122		122	Maltais M.	10	1,200	1,200	
Healey L.	20	200		200	Mantha R.	10	65	65	
Hébert R S.	20	272		272	Marche G.	10	42	42	
Heggviot D.	10	65	420		Marshall W C	20	9	9	
Heinen N.	10	95		95	Martin N.	10	353	353	
Heisler T.	10	75		75	Masse R.	10	225	225	
Helm B D.	5	211		211	Matte D.	10	350	350	
Henri D.	10	146	146		McCann A.	10	350		350
Herron D.	10	25		25	McCord D A.	20	1,836		1,836
Hierlihy V.	10	9	9		McEachern M.	10	500		500
Hookey B.	5	513	513		McEwen J.	10	128		128
Howarth G.	10	5		5	McFadden M.	5	411		411
Howe B.	5	100		100	McFarlane P.	10	200		200
Hudson A A.	10	673		673	McGill B.	10	117		117
Huet L.	5	336	336		McGroarty S.	10	200		200
Inman R S.	10	120		120	McIver D.	10	800		800
Isbester J.	10	36		36	McKee S.	10	88		88
Jackson A.	10	280		280	McLaren J G.	10	500		500
James J.	10	2	2		McNee D.	10	63	63	
Joanis Y.	10	160		160	Mercredi A.	10	580		580
Jobin A J.	5	110		110	Merrithew P A.	10	130		130
Jones D S.	20	200		200	Michaud M.	10	800		800
Jones S E.	10	30		30	Migneault R.	10	1,089	1,089	
Jones S E.	10	235		235	Miller G.	5	1		1
Kaufman M.	20	700		700	Miller G.	10	161		161
Kelly P.	10	600		600	Milne D C.	5	247		247
Kelly W H.	10	150		150	Moore C.	10	51		51
Kerr D.	10	42		42	Moreau R.	10	143	143	
King E.	10	88	88		Moreau R.	10	42	42	
King M.	10	117		117	Morris N.	10	200		200
Kingham J E.	10	140	140		Murphy A D.	10	300		300
Kirlew R.	10	9	9		Murphy M.	10	145		145
Knight D.	10	48		48	Naraine L.	10	74		74
Labine J.	10	1		1	Neegan T.	5	250		250
Labric J.	10	72	72		Nesbitt G N.	5	90		90
Laflamme L.	5	395	395		Nicholas S.	10	1,100	1,100	
Laflaur P.	10	197	197		Nicholas S.	10	300	300	
Lajoie C.	10	18	18		Noble J.	10	215		215
Lancop A.	10	150		150	North G.	10	18		18
Landon L.	10	10		10	Nunes H V.	10	45		45
Landry J.	10	5	5		O'Connell J.	10	34		34
Larivée C.	5	68	68		Odowda J P.	10	1,000		1,000
Laroche B.	10	6	6		Olson D.	5	800		800
Latourelle R.	10	532	532		Orser G.	10	50		50
Lavoie L.	5	228	228		Osborne T.	10	237		237
Lawlor J.	10	1	1		Pacific Western Airways	10	529		529
Lebrun F.	20	360	360		Palmer G.	20	300		300
Legault J.	10	250	250		Paquet J M.	10	45	45	
Legault R.	10	175		175	Paquette B.	10	250	250	
Legros J M.	10	250		250	Paquette G.	10	311	311	
Lemieux J.	5	100	100		Paris G.	10	2	2	
Lemire M.	10	10	10		Parker G.	10	122		122
Letourneau M.	5	350	350		Parkinson D.	10	400		400
Letourneau M.	5	233	233		Parsons W.	10	250		250
Lewis A.	20	54		54	Pascal E.	10	60		60
Lindley D J.	5	26	26		Patrick G.	20	400		400
Lindsay R B N.	10	309		309	Peacock I.	10	86		86
Lizotte H.	10	200	200		Pechat L.	5	1,000	1,000	
					Pender C.	10	130		130
					Perin R L.	10	30		30
					Perrault W.	5	85		85
					Perrault W.	10	47		47
					Perrault W.	10	700		700

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$
EMPLOYMENT AND IMMIGRATION—Concluded					Therrien J	10	205	205	
Canada Employment and Immigration Commission— Concluded					Thibeault F	10	175	175	
Perris D	10	70		70	Thistle B	5	3,077		3,077
Perry M	5	67	67		Thomas B	10	155		155
Perry M	10	67	67		Townsend T	10	22		22
Petro K	10	225		225	Trahan P	10	9		9
Phillips G	10	950		950	Tremblay D	5	70	70	
Pike J	5	290	290		Turcotte B	10	91	91	
Pilon A	20	4		4	Turcotte G	10	750		750
Plante P	10	31	31		Turcotte R	10	493	493	
Poirier P	10	198	198		Vanloon M	10	120		120
Poisson Y	5	550	550		Van Montfort A	5	1,000		1,000
Pongrac C	10	92	92		Vansickle J	10	123		123
Porter R	10	100	100		Verheijen H	10	9	9	
Poste S C	10	58		58	Vescio D	10	2		2
Pretty J	10	100		100	Vigueurs W	10	282		282
Purdy J H	5	2,000		2,000	Villeneuve M	10	85	85	
Puschel S B	10	150		150	Volkening G W	20	120		120
Renaud R V	10	1,300		1,300	Voth A	10	60		60
Reshnyk K	10	216		216	Wager L	5	1,633	1,633	
Ricciardi V	10	217		217	Walker M	5	50		50
Richard M	10	78	78		Wasquase R	10	50		50
Richard R	5	179	179		Weidner H	10	1	1	
Richard R	5	681	681		Weiler D	10	262		262
Riedman A	10	8	8		Wharton L	10	188		188
Riou M	10	5	5		Wilczynski C	10	150		150
Rioux A	10	2	2		Wilson T	20	3,000		3,000
Robert A	10	41	41		Witler R	10	59	59	
Robichaud M	10	10	10		Worsell S	10	128		128
Robichaud M	10	45	45		Yendall K	10	3	3	
Robinson J	10	35		35	Zelinski M J	10	1,000		1,000
Robitaille C	5	228	228				102,471	38,838	63,633
Rogers L	10	140		140	ENERGY, MINES AND RESOURCES				
Rome N	10	66		66	Appleby W	5	56		56
Rompen R	10	106		106	Bandzierz R	5	1,101	1,101	
Rondeau B	10	17		17	Benard M	5	120	120	
Rousseau M	10	127		127	Blackburn R G	5	187		187
Ruller S D	10	100		100	Brandon L V	5	38		38
Rye H	10	90		90	Bretcher B	5	376		376
Savage C	10	2	2		Butler M	5	275		275
Schlievert J	10	215		215	Caron R	5	300	300	
Schultz I	10	567	567		Ewing H	5	38	38	
Scott P	10	53		53	Fernback R	5	19	19	
Seguin R	10	150		150	Ficner C	5	19		19
Shognosh N	10	70		70	Fraser I	5	135	135	
Sinnott C	5	320		320	Freeman G	5	325		325
Sirois C	10	99	99		Garceau G	5	25	25	
Sirois C	10	500	500		Garneau J	5	1,300		1,300
Sluggett J	10	1,500		1,500	Gauthier M	55	602		602
Smiley T A	20	500		500	Hall N	5	84		84
Smith E	10	105		105	Hanrahan G	45	328	328	
Smith P	1	161	161		Harris C	5	5	5	
Soucie M J	10	53		53	Harrison R J	5	152		152
Spooner T	10	50		50	Harshaw J	5	350		350
St Jean M	10	185		185	Hickey K	5	124		124
St Laurent G	10	465	465		Hooke J	5	13		13
St Pierre P	10	200	200		Hutton C	5	97		97
St Pierre P	10	422	422		Imbeault M	5	307		307
Stallard K	10	43		43	Harg G	5	245		245
Steele S	10	114		114	Knapp B	5	76		76
Stoneman O	10	22		22	Lamanque M	5	238	238	
Sullog G F C	10	400		400	Laureys H	5	199		199
Sulz R	10	600		600	Lepine F	5	1,114	1,114	
Sulz R	10	618		618	Limoge M	5	26	26	
Sulz R	10	73		73	Manders P	5	44		44
Sutherland K	10	250		250	Mar J	5	481		481
Sutton M L	10	163		163	McAteer K	5	21	21	
Taher R	10	220		220	McCann D	5	140		140
Tanner J Z	10	9	9		McGill H	5	2,550		2,550
Tardif N	5	87	87		Merta J	5	275	275	
Terry J	10	250		250	Milne P	5	217		217
Tessier M	10	28	28		Minhas K M	5	129	129	
Thériault J C	10	150	150		Mokhtar H	5	24		24

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$
ENERGY, MINES AND RESOURCES—Concluded					Laverdière M.....	5	1,000		1,000
Mungall C.....	5	739		739	Lee R.....	5	159	159	
O'Brien S E.....	5	266		266	Lefebvre P.....	5	350	350	
Olson D.....	5	16		16	Lehoux D.....	5	1,000	1,000	
Orecklin M.....	5	250		250	Lemire F.....	5	231		231
Ottens J.....	5	37	37		Lennox D.....	5	700	700	
Pasho D.....	5	200		200	Luchak O.....	25	109	109	
Ray P H.....	5	165		165	Lupack S.....	5	275	275	
Sixt F.....	5	365		365	MacDonald M.....	1	489	489	
Skinner D.....	5	10		10	Manning E.....	5	150	150	
Smith J.....	5	5		5	Massaroni R.....	5	40	40	
Starr T G.....	5	600		600	McKay D.....	5	300	300	
Stinson R.....	5	375		375	McLaughlin G.....	20	100		100
Stosic N.....	5	130		130	McNair C S.....	5	1,340		1,340
Strong D.....	5	468		468	Melanson L.....	5	687	687	
Takach G.....	5	4,000		4,000	Metcalf J.....	5	200	200	
Vaillant C.....	5	15		15	Mongeon B.....	5	885		885
Whelan D.....	5	468	218	250	Morris K.....	5	450	450	
Winstanley G.....	5	160		160	Mulroy J.....	5	672	672	
		20,424	4,153	16,271	Nigam P C.....	5	500	500	
					Olafson R.....	5	237	237	
					Peakall D.....	5	150	150	
					Peteherych S.....	5	735		735
					Picard L.....	5	100		100
					Power J.....	5	6,864		6,864
					Rahill.....	5	385	383	2
					Ranahan W.....	5	200	200	
					Risbey F.....	5	600	600	
					Rosa J.....	5	1,000		1,000
					Ross T.....	20	29	29	
					Sachau G.....	5	2,100	800	1,300
					Saunders R.....	5	625	625	
					Sherman T.....	5	500	500	
					Smith D R.....	5	220		220
					Staines J.....	5	129		129
					Stanski H.....	5	200	200	
					Stewart K.....	5	500		500
					Stogaitis G.....	5	1,900		1,900
					Strutt R.....	20	44	44	
					Tremblay A.....	5	15	15	
					Trivett N.....	5	50	49	1
					Tse D.....	5	350		350
					Van Everdignen R O.....	5	1,690	1,690	
					Vermeer K.....	5	872		872
					Wardle D.....	5	1,200	315	885
					Wartman D.....	5	713		713
					Weyer K.....	5	305		305
					Whatmore B.....	20	100		100
					White C.....	5	950		950
					White T.....	5	1,100	1,100	
					Wiebe K.....	5	300	300	
					Wilder D.....	5	1,275		1,275
					Willoughby L.....	5	425	425	
					Wright A.....	5	100	100	
							64,906	32,662	32,244
ENVIRONMENT					EXTERNAL AFFAIRS—				
Anderson K.....	5	337		337	Department				
Aguilar D.....	5	22		22	Alix R.....	1	316	300	16
Austin H.....	5	223	223		Allen J.....	1	323	323	
Bancroft D.....	5	1,611		1,611	Anderson R C.....	1	3,971		3,971
Banner J.....	5	800	800		Anstis C.....	1	179	179	
Belland Y.....	5	972		972	Auger S.....	1	984		984
Best R.....	5	145	145		Bareham R.....	1	1,499		1,499
Bishop R.....	5	300	300		Bastien J J.....	1	78		78
Bisson R.....	5	400	400		Beaulieu R.....	1	1,500		1,500
Bland D.....	20	151	151		Belcourt H B.....	1	5,773		5,773
Bouchard A.....	5	196	196		Belliveau R.....	1	187		187
Boudrias M.....	5	54	54		Bernard C.....	1	708		708
Bowyer P.....	5	1,141	1,141		Bobinski E L.....	1	1,855		1,855
Burak S.....	5	147	147		Borrowman L.....	1	531	531	
Connor P.....	5	400		400	Bradley T.....	1	1,250		1,250
Craig D.....	5	500		500	Bredin J.....	1	275	275	
Cullen B.....	20	120		120	Briand D.....	1	1,000		1,000
Cullen D.....	5	400		400	Bujold R.....	1	500	500	
Darr M.....	5	550	550						
Dawson N D.....	5	200	200						
Desgranges J L.....	5	200		200					
Dicenzo C.....	5	748	748						
Dixon D.....	5	500		500					
Drapeau G J.....	5	2,412	2,412						
Duffy A.....	5	545		545					
Duncan K.....	5	80		80					
Ferguson H L.....	5	100	100						
Findleton I.....	5	800	800						
Forsyth D J.....	5	1,500		1,500					
Gadal J.....	5	315		315					
Gallant A.....	5	32	32						
Gates M.....	20	136		136					
Gergye A.....	5	713		713					
Gervais Y.....	5	375	375						
Gibson G.....	5	68		68					
Gorman B.....	5	50	50						
Goudie J.....	5	450	450						
Guay D.....	5	1,800	1,800						
Hayward W.....	5	420	420						
Heslip B.....	5	6,000	6,000						
Higgs R.....	5	1,200		1,200					
Hodginson G.....	20	50		50					
Hoogerbrug R.....	5	139	139						
Ilzins G.....	5	415	415						
Isaac G.....	5	35	35						
Keefe J.....	5	200	200						
Kierstead G.....	5	300	300						
Kobelka W.....	5	100	100						
Koshyk N.....	5	496		496					
Kruger H.....	5	3		3					
Lacroix P.....	5	325		325					
Langueux L.....	5	130		130					

SECTION 31(4)—Continued

Name	Charged to		Settled in 1982-83	To be settled in 1982-83	Name	Charged to		Settled in 1982-83	To be settled in 1982-83
	Vote	Amount ⁽¹⁾				Vote	Amount ⁽¹⁾		
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS— <i>Continued</i>									
Department—Concluded									
Burton B E	1	101	101		McLaren R W	1	332		332
Calder J	1	854		854	McLaughlin J	1	126		126
Campbell J A	1	262	262		McLean I	1	350		350
Chistoff O A	1	1,000		1,000	McPhail D S	1	231		231
Costy N C	1	41		41	Methe P	1	336		336
Craig J G	1	2,000		2,000	Middleton R	1	1,192		1,192
Daigle R J	1	82		82	Milo G W	1	31		31
Danard C R	1	20		20	Moher M	1	4,222		4,222
Decelles C	1	1,000	1,000		Molloy M J	1	1,244	1,244	
De La Fayette L	1	280		280	Murta J	1	1,200		1,200
Delanoe G S	1	1,600		1,600	Myatt D G	1	1,430		1,430
Denault J	1	980		980	Mysak D	1	3,909		3,909
Deschenes A	1	675		675	Ogle B	1	1,200	1,200	
Digangi J	1	901		901	O'Hagan L	1	6,001		6,001
Dougan M	1	151		151	O'Meara P T	1	2,784	1,509	1,275
Drapeau J H	1	815		815	O'Reilly T	1	800		800
Duffield D L	1	109		109	Paiement V	1	111		111
Dupras M	1	1,200		1,200	Paproski S	1	657	657	
Elliott R	1	2,915		2,915	Paquet G	1	25		25
Foley D	1	955		955	Park S	1	1,702		1,702
Foster G R	1	600		600	Picard M	1	3,089		3,089
Friesen M J	1	999		999	Prud'Homme M	1	1,800		1,800
Glasgow R	1	482	482		Pursey F G W	1	1,894		1,894
Gordon R	1	1,290		1,290	Reid J M	1	303		303
Gray A H	1	982		982	Rejhon G	1	237		237
Greenaway L	1	250		250	Roche D	1	1,800		1,800
Greenhill D W P	1	1,344		1,344	Rossi C	1	600		600
Greenway W J	1	6		6	Ryan D J	1	2,727		2,727
Hall A D	1	250	250		Sanchez E	1	68		68
Hallett C	1	211		211	Sarzynski A	1	2,024		2,024
Halstead J G H	1	1,220	1,220		Schellenberger M A	1	23	23	
Hankey B G	1	1,515		1,515	Scott J A	1	31	31	
Hart M	1	178		178	Shea J	1	1,439		1,439
Hebert C M R	1	36		36	Sheardown J	1	3,193		3,193
Hnatyshyn R	1	100		100	Shott K E	1	2,088		2,088
Irwin R	1	116		116	Shuckburg A	1	266		266
Jackson R D	1	4	4		Simard J	1	875	875	
Jacoby G T	1	58		58	Sirois C J R	1	879		879
Johnstone B V	1	964		964	Skinner G	1	391		391
Jurschewsky S	1	349		349	Skunta Z	1	2,803		2,803
Kaszuba J	1	500		500	Small M	1	6		6
King F	1	252	252		Smith A C H	1	472		472
Knox H L	1	430		430	Smith G B	1	950		950
Labelle M	1	2,033		2,033	Smith G C	1	2,560		2,560
Lacoste G A	1	2,237		2,237	Smith H E	1	1,435		1,435
Lahey D A	1	23		23	Snow F G	1	1,232		1,232
Lambert C	1	1,600		1,600	Springett G	1	621		621
Landry L	1	706		706	St Laurent M	1	534		534
Laplante R	1	1,001		1,001	Steward G H	1	975	975	
Laurent R	1	210		210	Stewart L G	1	33	33	
Leblanc K	1	1,981		1,981	Storms T H	1	1,100		1,100
Lemay M	1	557		557	Sutherland J A	1	235	235	
Lemelin M R	1	1,078		1,078	Taylor G	1	53		53
Lepine L	1	61	61		Thibert J	1	13		13
Letourneau A	1	210		210	Tremblay G	1	2,600		2,600
Licari W G	1	356		356	Turner C	1	1,800	1,800	
Lisk G E	1	694		694	Viellard T	1	2,183	2,183	
MacBeth M	1	3,425		3,425	Wannup B	1	4,174		4,174
MacDonald D	1	500		500	Waugh R N	1	587	587	
MacKinnon K W	1	95		95	Webster J	1	30		30
MacLaine S	1	250		250	Wenman R	1	1,000		1,000
MacLean R S	1	3,441		3,441	Willis L A	1	12		12
Martin N	1	24		24	Wodinsky M	1	38	38	
Mathieu G	1	266		266	Wojtowicz G S	1	461		461
Mathys F	1	6,092		6,092	Wright I	1	514		514
McAdam B	1	2,500		2,500			168,525	18,484	150,041
McBride M	1	500		500	Canadian International Development Agency				
McDonald D G	1	6,996		6,996	Anderson B	30	35		35
McDonald J	1	500		500	Arsenault R	30	393	393	
McDougall R P	1	882		882	Bailey B	30	558	426	132
McKay K D	1	1,531		1,531	Banerjee N	30	1,951	1,951	
McLaine A P	1	410		410	Baran E	30	734		734
McLaren R	1	1,329	1,329		Beadle R	30	344	344	
					Beaudry-Somlynsky M	30	3,000	3,000	
					Bedard J	30	500		500

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
EXTERNAL AFFAIRS—					Thomson I	30	23	23	
<i>Concluded</i>					Thomson P	30	653	313	340
Canadian International					Timmins O H	30	7	7	
Development Agency—Concluded					Veitch D	30	415	415	
Beeman P	30	548		548	Volkoff A	30	34	34	
Belanger G	30	1,728		1,728	Wilson R	30	507		507
Bercovitz E L	30	2,500	2,500		Wilson R W	30	800		800
Bergeron L	30	428		428			82,612	26,859	55,753
Bernier G	30	6,058		6,058			251,137	45,343	205,794
Bigras H	30	4,506		4,506					
Bissonette R F	30	2,155		2,155					
Borg R	30	62	62		FINANCE—				
Bradley T	30	300		300	Department				
Brewer A	30	30		30	Sahay K	1	2,298	2,298	
Briand D	30	276		276	Cole J	1	300		300
Brown S	30	979		979			2,598	2,298	300
Carruthers J	30	2,551		2,551	Auditor General				
Chaplin D E	30	588	13	575	Chaudhry J	20	18		18
Chouinard S L	30	451		451	Clark E	20	1,210	1,210	
Colette R	30	786		786	Logan E	20	1,650	1,650	
Contamine Y	30	1,346		1,346	Thomson D	20	800	800	
Cooper W	30	2,394	132	2,262			3,678	3,660	18
Copland J	30	800		800			6,276	5,958	318
Culham A	30	963	963		FISHERIES AND OCEANS				
Dawson P	30	19	19		Anderson N	1	621		621
Desrosiers P A	30	828		828	Bachen S K	1	936	936	
Dimmell R N	30	925		925	Barrett D T	1	195	195	
Dumelle R	30	787	787		Beck B	1	200	200	
Elton G	30	2		2	Bernard E	1	9		9
Enns A	30	2,584	2,584		Bernard J G	1	53		53
Fauteux P	30	800		800	Bessey S	1	14	14	
Free S	30	1,185		1,185	Blackburn D H	1	509	509	
Gerbrandt U	30	1,623	1,623		Boudreau J L	1	221	221	
Gibbons S	30	95	68	27	Bowen D	1	1,075	1,075	
Gillis F	30	2,059		2,059	Brine R	1	1,500		1,500
Graham J D	30	300		300	Browning P C	1	618		618
Grecco C	30	2,039	2,039		Buchan J	1	500		500
Grenier G	30	52	52		Burke S D L	1	86	86	
Hebert B	30	164	164		Campbell J	1	60	60	
Hermens H	30	93		93	Caron D G	1	500		500
Hubert J	30	500		500	Chambers F J	1	743	43	700
Huddleston P	30	63		63	Coldham F A	1	857	857	
Kramer J	30	79		79	Cook R	1	1,000	1,000	
Lambert G	30	1,241		1,241	Cornford A B	1	291	291	
Lepine J	30	1,698		1,698	Crane L	1	300	112	188
Levesque G	30	46	46		Cremeni A A	1	122	122	
Levett R	30	90		90	Crowther W S	1	600	489	111
Libront L	30	269	269		Curran T A	1	600	600	
Lysyshyn R	30	600		600	Danis R	1	360	360	
McKinnell R T	30	1,110	1,110		Donaldson G	1	23		23
McQuade E	30	121		121	Ducharme A	1	500	500	
McRae J	30	252	252		Dugal G	1	1,000		1,000
Martin J	30	179	179		Eaton G H	1	500		500
Metivier J M	30	1,205	525	680	Ellis J	1	320		320
Morgan P	30	1,350		1,350	Ellis R L	1	600		600
Morgan S	30	300		300	Feero P	1	60		60
Morres H	30	97	97		Fitch L A H	1	328		328
Myre P	30	430	430		Galloway J L	1	268	268	
Norcott N	30	3,619	3,619		Gaynor D	1	275		275
Notowidigdo P M	30	4,000		4,000	Goodyear W	1	2	2	
Olexiuk E	30	902		902	Greenlaw A	1	300	300	
Olson K	30	24		24	Grey G	1	200		200
O'Meara P	30	821		821	Hamilton K A	1	250	250	
O'Neal B	30	152		152	Holdsworth V	1	117		117
Pan Y	30	74		74	House C	1	6	6	
Paterson M E	30	3,000		3,000	Hume B	1	1,709	1,709	
Potvin D	30	69		69	Innell D H	1	73	44	29
Powder N	30	1		1	Iviny F	1	350	350	
Renaud M	30	843	843		Johnson B A	1	3,800	3,800	
Richard G	30	55		55	Johnson P H	1	200	200	
Roberts-Pichette P	30	389	389		Kelly D	1	350		350
Ross D	30	500	500		Kiley R M	1	13	13	
Roy M	30	2,410		2,410	Klimes G J	1	909		909
Sallery R	30	2,101		2,101	Knaption D	1	1,400	1,400	
Santiago Z M	30	598	598						
Srinivasan R	30	466		466					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
FISHERIES AND OCEANS—									
Concluded									
Lake R A	1	250	243	7	Cloutier J	1	26		26
Larouche P	1	100	100		Connely R	5	300	300	
Levesques R	1	150		150	Courtois G	5	1,311		1,311
Lewis E L	1	1,246	1,246		Cowan J	5	146		146
Lunn B R	1	32	32		Cross E J	5	200	200	
MacKas D L	1	300	300		Cumming D	20	25	25	
MacKenzie R W	1	1,000		1,000	Darrell P	1	155	155	
McBean G A	1	472		472	Davies D	1	1,400	1,400	
McKay C S	1	150	150		Deutsch G	Stat	25		25
McKinnon C	1	200	200		Eardley B	5	635		635
McLaughlin R	1	265	265		Eli R	5	1		1
McNeill J M	1	300	300		Elliot D	20	67	67	
Masson C	1	102	102		Farrel P	5	797		797
Mauger E	1	400		400	Farrel P	5	466		466
Melling H	1	300	300		Fisher D	5	40		40
Miyake M	1	2,000		2,000	Fletcher D	5	458		458
Moorhouse S W	1	507	507		Fontaine T	5	500		500
Mortimer A R	1	186	186		Gamble O	5	70		70
Moss D	1	75	75		Gardner P	5	620		620
O'Neil S	1	200	200		George K	5	250		250
Oraas S R	1	200	200		Gill E	1	12		12
Osborne M	1	99	99		Good R	1	77	77	
Ouellette G	1	297		297	Goulet L	1	757	757	
Parkinson R W	1	150		150	Gull N	5	175	175	
Payne R	1	94			Hale G	5	38		38
Peck S	1	500	500		Hardy R	5	500		500
Pratt M	1	48	48		Harper C	5	229		229
Radford D	1	150	150		Harper W	5	6		6
Reid J	1	33		33	Haugeneder Rudy & Associate	5	1,000		1,000
Roberts J W	1	167	167		Hazelhurst R	5	61	61	
Rogers D	1	88	88		Hill L	5	120		120
Ryder A G	1	150		150	Housing Committee Travel	5	10,198	10,198	
Samis S C	1	1	1		Jaiswal P	5	1,000		1,000
Sandilands R W	1	2	2		Kaji D	5	139		139
Savard G J	1	86	86		Kazanowski R	5	160		160
Smedley A J	1	54	54		Kennedy J	1	120		120
Smiley B D	1	92		92	Kilabuk M	1	1,425		1,425
Smith W D	1	100	100		Kilburn K	1	500		500
Stephenson F E	1	636		636	Kilroy L	5	400		400
Thomson A D	1	171	100	71	Kingwell K G	5	75	75	
Tidd R	1	97	97		Kooses D	5	37		37
Topham D R	1	510	500	10	Larochelle S	5	644	644	
Vigneault Y	1	1,275		1,275	Ledbeater J	1	284		284
Webb L	1	307	307		Lepine B	20	825	825	
Williams E	1	123	123		Louttit D	5	34		34
Willistone H	1	500		500	Lowry W	5	500		500
Wong C S	1	100	12	88	Martin D	1	93	93	
		39,788	22,946	16,842	Martin S A	5	625		625
					McCaffery B	Stat	25,000		25,000
					McClure R	5	50		50
					McDougall C	Stat	20		20
					McLeod F	5	300		300
					McLeod G	5	215		215
					McMath D J	5	100	100	
					Michano R	5	25		25
					Miller B	1	124	124	
					Mitchell S	20	67	67	
					Morrisseau F	5	200		200
					Nahanee T	5	12	12	
					Naytowhow A	5	320		320
					Neil L	1	500		500
					Nelson O J	5	1,221		1,221
					Nolan J N	5	2,250		2,250
					Nord L	1	23		23
					Okimaw M	5	467		467
					O'Reilly G	1	1,055	286	769
					Ouellette K	1	2,383		2,383
					Padgham W	20	4	4	
					Pelletier A	1	16	16	
					Pellow P	5	55		55
					Petahtegoose A	5	38	38	
					Piper G	5	390		390
					Pleau A	5	236		236
					Poulin V	5	50		50
					Provost C	1	500	500	
					Ranville M	1	250	250	
					Reid J	5	550	370	180
INDIAN AFFAIRS AND									
NORTHERN DEVELOPMENT									
Achneepineskum E	5	620		620					
Alger G	Stat	50		50					
Allec R	5	1		1					
Alphonse V	5	49		49					
Archibald S	1	400		400					
Arden-Carrier N	1	140		140					
Atemoyoo G	1	140		140					
Baird R	1	115		115					
Basque A	1	133		133					
Bearkin Lake Air	5	305		305					
Brass G	1	140		140					
Brazeau M	1	470		470					
Brinley B	5	22		22					
Bruyère E	1	130		130					
Bryant W	20	250	250						
Catherall L	5	227	227						
Catherall L	Stat	3,568		3,568					
Cazon G	20	500	500						
Chartrand E J	1	250	250						
Chuckery H	5	605		605					
Claus L	5	200		200					
Clement B	20	125	125						

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded									
Ross C	1	77		77	Jean G	1	1,400		1,400
Ryan S	5	400		400	Johnson W	1	51		51
Saskatchewan Region Travel	5	29		29	Johnston K	1	250	250	
Scero A	5	200		200	Johnstone P	1	1,200		1,200
Scottie J	20	800	800		Johnstone R	1	2,700		2,700
Sinclair C	1	140		140	Keane M	1	1,527		1,527
Sioui M	1	38		38	Keys G	1	2,508	2,500	8
Sioui R	1	373		373	Kneale J	1	700	700	
Smith R	1	375		375	Kock H	1	2,000		2,000
Spence B	5	480		480	Krauklis H	1	1,000	1,000	
Spence D	5	77		77	Lalonde G	1	1,500		1,500
Spry C	Stat	20,000		20,000	Lancaster J C	1	40		40
Stephenson A	1	455	455		Larson G	1	600	600	
St German S	5	85	85		Leavitt D	1	800	800	
Taylor R	5	283		283	Leger L	1	27		27
Tracey J	20	400		400	Lepage M	1	3,000	3,000	
Trotter D	5	400		400	Lipman E	1	129		129
Wakelyn D	5	188	188		Logie R	1	750	750	
Watt E	20	372	372		Lomow N	1	96		96
Whelan A	1	574		574	Loto G	1	3		3
		98,133	22,292	75,841	Lumley Hon E	1	7,000		7,000
					Lyster R	50	3,000	3,000	
INDUSTRY, TRADE AND COMMERCE					MacDonald	1	2,525	25	2,500
Andrigo R	1	600	600		MacKasey B	1	4,000		4,000
Anthony N	1	900	900		Makin J	1	2,500	2,500	
Awadal R	1	2,000		2,000	Mason R	1	2,500	2,323	177
Baker B	1	222		222	McCracken D	1	1,133		1,133
Basham T	1	1,500		1,500	McEwen G	1	26		26
Beauchamp J	5	550	550		McKenzie W	1	1,400	1,400	
Beauchesne R	1	1,994		1,994	McLachlan P	1	2,500	2,500	
Belanger R	1	350	350		McQuinn W	1	600	600	
Benjamin L	1	2,000		2,000	Melanson J	1	215		215
Boivert L	1	34		34	Merifield R	1	41		41
Bollman R	1	900		900	Newland R	1	927		927
Bonar J	1	91		91	Nystrom L	1	700		700
Brocklebank J	1	2,525	2,525		O'Connell N	50	1,000		1,000
Brodeur F	5	400		400	Pahnke J A	1	41		41
Brooks R J	1	15		15	Pattee S	1	700	700	
Butler D	1	1,200	1,200		Perron A L	1	2,500	1,956	544
Buxton D	1	5		5	Pregal A	1	350		350
Calow W	1	700	700		Reid S	1	6,000		6,000
Cathwright S	1	374		374	Richens G	1	5,600	5,600	
Chaiton A	1	2,700		2,700	Roberts W	1	2,500	1,468	1,032
Chan R	1	700	700		Roeske K	1	1,500	1,500	
Chen J	1	1,600	1,600		Romoff M	1	8		8
Dann A	1	300	300		Rosenthal D	1	700	700	
Davis R	1	158		158	Rufelds C	1	2,500	2,500	
Dickenson L	1	2,500	2,500		Russel C	1	2,500	2,500	
Djordjevec K	1	4,000		4,000	Russel D	1	700	475	225
Donohue P	1	3,000	3,000		Scott G	1	600		600
Doyon S	1	256		256	Snyder J	1	1,350	1,350	
Dufour L	1	7,100	7,100		Sollosy R	1	700	700	
Easton P	1	329		329	Stewart A	1	269		269
Edelstein L	1	4,270	4,100	170	Sulzenko A	1	800		800
Elliot J	1	2,500	2,500		Tardif J	1	250	250	
Fiksel F	1	150	150		Taylor L	1	2,000	2,000	
Fitzpatrick P	1	6,000	2,000	4,000	Treble D	1	75	75	
Fraser B	1	250	250		Treleaven J	1	2,866	2,800	66
Frechette L	1	400	400		Turner R	1	817		817
Frenette R	1	2,500	2,359	141	Vujnovich M	1	700	700	
Gailor I B	1	2,500		2,500	Webb D	1	700	700	
Ganderton J	1	2,500	2,500		Welsh J	1	1,000	1,000	
Genest P	1	2,000	2,000		Whiting K	1	1,500	1,113	387
Ghayal M	1	385		385	Williams P	1	1,821		1,821
Gibson J	1	2,000	2,000		Winfield D J	1	430		430
Goldberg E	1	800		800	Winter R	1	1,500	1,500	
Guay L	1	2,500		2,500	Wisner T	1	2,300		2,300
Haggart R	1	198		198	Wood G	1	12		12
Horbaszewski E	1	943		943	Wooliam R	1	70		70
Horley D	1	1,304		1,304	Zalite P	1	21		21
Horup D	1	13		13			168,044	93,919	74,125
Hughes G	1	900	900		JUSTICE—				
Jackson W	1	1,200	1,200		Department				
					Akman D	1	197	197	
					Anderson R R	1	200	200	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$
JUSTICE—Concluded					NATIONAL HEALTH AND WELFARE				
Department—Concluded					Akpalik L.....	15	250		250
Aylen D H.....	1	100	100		Arnold D L.....	25	200		200
Belisle R.....	45	122	122		Beardy D.....	15	300	300	
Bickert G.....	1	290		290	Benwell D A.....	25	1,625		1,625
Bissonnette J.....	45	156	156		Bingham B.....	15	150	150	
Burdak K.....	1	1	1		Canoe L.....	15	9	9	
Campbell C D.....	1	5	5		Charles A.....	15	4	4	
Campbell F.....	1	60	60		Cunningham T.....	15	450	450	
Campbell F.....	1	450	450		Davey J.....	15	500	500	
Cardin L.....	45	241	241		Dorosh M.....	5	1,000		1,000
Cliffe J O.....	1	75		75	Ermintinger H.....	15	20	20	
Dandurand Y.....	1	100	100		Georgesh D.....	15	630	630	
Dompierre M.....	45	500	500		Goulet R.....	15	33		33
Davies V.....	1	164	164		Hookimaw A.....	15	100	100	
Donahoe I M.....	1	35	35		Hopkinson D.....	30	123		123
Dubrule F.....	45	132	132		Johnstone E.....	15	175	175	
Duchesne M D.....	1	75	75		Kehoe P.....	15	550	550	
Duffy M.....	1	37	37		King B.....	15	41	41	
Dunlap D.....	45	900		900	Kioke C.....	15	100	100	
Fregeau S.....	1	161	161		Koot J.....	15	290	290	
Garneau A.....	1	8,400		8,400	Kyoshk T.....	15	14	14	
Garton G R.....	1	9	9		Labarge L.....	15	400	400	
Glinter H.....	1	150	150		Lawless S.....	15	65	65	
Goreham R.....	1	50	50		Lesage C.....	15	35	35	
Gravelle P.....	1	200	200		Linklater D.....	15	175		175
Haig J R.....	1	3	3		McLaren J.....	15	315	315	
Hebert R.....	45	74	74		Nephrin R.....	15	82	82	
Hodgkinson P G.....	1	500		500	Nowegesick T.....	15	175	175	
Holland L S.....	1	26	26		Opekikew L.....	15	144	144	
Hubbard P W.....	1	61	61		Oshie V.....	15	20	20	
Huculak L.....	1	217	217		Prince W.....	15	300	300	
Jorre G.....	1	114	114		Robitaille H.....	15	500	500	
Joyal C.....	1	100	100		Schollar S.....	1	696	696	
Kremer P M.....	1	331	331		Smith A.....	15	5		5
Laniel M.....	1	125	125		Stein W.....	15	250	250	
Levine R J.....	1	119	119		Tryphonas H.....	25	50		50
Lloyd I.....	1	35		35	Turbide G.....	30	761		761
Loiselle P.....	1	1,557	1,557		Von Herbing J.....	15	829		829
MacLean L P.....	1	28	28		Winn P.....	15	932		932
Olsen D C.....	1	39	39				12,298	6,315	5,983
Ouellet J.....	1	75	75		NATIONAL REVENUE—				
Partridge P.....	1	130	130		Customs and Excise				
Pinos G.....	1	52	52		Boyko M.....	1	1,150	1,150	
Pinos G F.....	1	200	200		Fletcher R.....	1	316		316
Pinos G F.....	1	120	120		Guimond R A.....	1	1,500	1,500	
Poher L.....	1	5	5		McQuaid G B.....	1	50	50	
Pringle A R.....	1	94	53	41	Pinches J.....	1	500	500	
Richard D L.....	1	484	484		Wardhaugh J M.....	1	150	150	
Rousseau J P.....	1	25		25	Zurkowski V.....	1	170	170	
Taylor M R.....	1	6	6				3,836	3,520	316
Thibodeau D.....	1	5		5	Taxation				
Thompson J E.....	1	52	52		Abela B W.....	5	1,060		1,060
Thow M.....	1	75		75	Adams H.....	5	360		360
Von Finkenstein K.....	1	100	100		Ali A.....	5	425		425
		17,562	7,216	10,346	Almjhell A.....	5	150	150	
Commission for Federal Judicial Affairs					American Statistical Association.....	5	52		52
Gratton A.....	20	738	738		Angel L.....	5	350		350
Supreme Court of Canada					Arbing J.....	5	185		185
Doherty M.....	40	24	22	2	Arsenault P.....	5	125		125
		18,324	7,976	10,348	Atcheson J.....	5	108		108
LABOUR					Atkins R.....	5	130		130
Cooke S.....	1	204		204	Bagshaw J.....	5	250		250
Dorion R.....	1	225		225	Banks D D.....	5	250		250
Dubensky A.....	1	1,425		1,425	Barton K.....	5	200		200
Murphy R.....	1	1,296		1,296	Beaudry L.....	5	21		21
		3,150		3,150	Beaulne J.....	5	692		692
NATIONAL DEFENCE					Beauregard J G.....	5	400		400
Butt R D.....	L20b	736		736	Beckett J A.....	5	19		19
Heap M.....	L20b	380		380	Bédard M.....	5	150		150
Robert G.....	L20b	518		518	Belcourt F.....	5	246		246
Russell A T.....	L20b	14,075		14,075	Bendicson C B.....	5	275		275
		15,709		15,709	Benstead A.....	5	250		250
					Bergeron J.....	5	185		185

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
	\$	\$	\$	\$		\$	\$	\$	\$
NATIONAL REVENUE— Continued					Gunn D.....	\$	225		225
Taxation—Continued					Hambly J.....	\$	425		425
Black J.....	\$	275		275	Hanks J.....	\$	300		300
Black R.....	\$	390		390	Hawkins N.....	\$	109		109
Blanchard T S.....	\$	400		400	Hewak Justice B.....	\$	303		303
Blundell C.....	\$	1,046		1,046	Hildebrand I.....	\$	100		100
Boudreau B.....	\$	250		250	Hillier K.....	\$	900		900
Boyer R.....	\$	100		100	Hodgkins L.....	\$	476		476
Bradley H E.....	\$	300		300	Holdsworth G H.....	\$	300		300
Brine L.....	\$	150		150	Hone L.....	\$	230		230
Brown J D.....	\$	250		250	Hooper S W.....	\$	300		300
Brown J O.....	\$	19	19		Hospital & Institutional Management.....	\$	300		300
Burke N E.....	\$	750		750	Houk N D.....	\$	275		275
Caldwell M.....	\$	78		78	Howard D.....	\$	185		185
Campbell J.....	\$	360		360	Howard M A.....	\$	185		185
Canada Post Office.....	\$	11,653		11,653	Howe L.....	\$	100		100
Carbone A.....	\$	86		86	Howie D.....	\$	330		330
Cauchon J.....	\$	425		425	Ingber R.....	\$	270		270
Champagne E.....	\$	250		250	James J.....	\$	157	157	
Chan C Y.....	\$	250		250	James J P.....	\$	250		250
Che M.....	\$	230		230	Jeffrey N W.....	\$	350		350
Chevalier P.....	\$	112		112	Jerrett S.....	\$	53	53	
Chin V.....	\$	16		16	Joseph P.....	\$	95		95
Chouinard S.....	\$	400		400	Kanji N.....	\$	275		275
Colbourne C.....	\$	80		80	Keays G.....	\$	200		200
Collins F.....	\$	175		175	King C.....	\$	15		15
Conklin L.....	\$	250		250	Kinsley J.....	\$	500		500
Connor P.....	\$	414		414	Kirkpatrick R.....	\$	100		100
Cook G.....	\$	245		245	Klein G.....	\$	50		50
Cook J.....	\$	85		85	Klymchuk E.....	\$	325		325
Cooney M J.....	\$	275		275	La Chaudière Québécoise.....	\$	300		300
Cope J.....	\$	300		300	Laberge C.....	\$	623		623
Coté B.....	\$	138	138		Laberge D.....	\$	150		150
Crewe R.....	\$	165		165	Lacelle D.....	\$	350		350
Crotty B.....	\$	58	58		Laferrière H.....	\$	250		250
Currie B.....	\$	306		306	Laird S B.....	\$	100		100
Currie G.....	\$	176		176	Lalonde B.....	\$	300		300
Dalke E.....	\$	270		270	Lambert J L.....	\$	350		350
Department of Justice.....	\$	450		450	Lambert J.....	\$	700		700
Desjardins M.....	\$	20		20	Lamont L.....	\$	350		350
Dickson P.....	\$	975		975	Lamothe A.....	\$	210		210
Digver H A.....	\$	120		120	Laporte P E.....	\$	30		30
Dion J.....	\$	650		650	Laroché J P.....	\$	125		125
Doner M.....	\$	147		147	Lebrun R.....	\$	500		500
Doric R J.....	\$	200		200	Lee S.....	\$	100		100
Dreger D.....	\$	160		160	Lesage P.....	\$	265		265
Drew Brook A.....	\$	500		500	Levesque G.....	\$	400		400
Drouin R.....	\$	365		365	Lichtman J.....	\$	33		33
Drummond I.....	\$	34		34	Linington M.....	\$	300		300
Dufour G.....	\$	169		169	Lipari J.....	\$	50		50
Duhamel F.....	\$	400		400	Loring W R.....	\$	140		140
Dumas J.....	\$	200		200	Lorrain R.....	\$	350		350
Dumoulin P.....	\$	150		150	Luchia G.....	\$	500		500
Duplessis B.....	\$	200		200	Lupien D.....	\$	150		150
EDP Auditors Foundation Inc.....	\$	901		901	Lynch B.....	\$	275		275
Ellis N.....	\$	400		400	Lynch M.....	\$	67	67	
Entrepôt Régional Inc.....	\$	500		500	MacDonald L.....	\$	7		7
Ernst G.....	\$	34		34	MacDonald M.....	\$	500		500
Fazal A.....	\$	50		50	MacKay V G.....	\$	113		113
Fleming S.....	\$	330		330	MacIsaac R J.....	\$	77	77	
Flett R.....	\$	26	26		Makar M.....	\$	66		66
Fookune F.....	\$	400		400	Marchand R.....	\$	98		98
Fournier Caron A.....	\$	200		200	Marcolin R.....	\$	200		200
Fratraro D.....	\$	65		65	Marinelli J.....	\$	205		205
Gagné A.....	\$	50		50	Martel P.....	\$	125		125
Gagnon D.....	\$	160		160	Martineau D.....	\$	166		166
Gianoulas B.....	\$	600		600	McCaughan S.....	\$	520		520
Gilbert B.....	\$	45		45	McDonald D.....	\$	70		70
Gilders C.....	\$	30		30	McLaughlin M.....	\$	300		300
Gilmore E.....	\$	25	25		McLeod N.....	\$	150		150
Girard J.....	\$	400		400	McNamara R.....	\$	1,450		1,450
Goldberg S.....	\$	250		250	Meatherell D K.....	\$	2	2	
Graham L.....	\$	400		400	Menzies J.....	\$	30		30
Green D C.....	\$	180		180	Mihaly M.....	\$	482		482
Guest E.....	\$	175		175	Milks G.....	\$	110		110
					Miller R.....	\$			

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
NATIONAL REVENUE— Concluded					Sheriff of the Judicial District of Pontiac				
Taxation—Concluded					Sheriff of the Judicial District of York				
Minister of Finance—BC	\$	6,500		6,500	Shoobert P	\$	18,930	400	18,530
Ministère des Finances—Québec	\$	12,200		12,200	Silverman B	\$	107		107
Mizuk W A	\$	125		125	Simpson G	\$	129	129	
Moase R	\$	175		175	Sims B	\$	94		94
Mogg D	\$	50		50	Small B	\$	238		238
Mohr G	\$	200		200	Smith J J	\$	200		200
Moir L	\$	185		185	Snider D R	\$	300		300
Moodie C	\$	225		225	Southward W	\$	100		100
Mounif E	\$	600		600	St Clair P	\$	200		200
Murphy D R	\$	133		133	St Pierre G	\$	75		75
Murphy I	\$	150		150	Staples D	\$	425		425
Murphy I	\$	200		200	Staples D	\$	160		160
NSPI Conference	\$	366		366	Stephens R W	\$	113		113
Nash T	\$	56		56	Stewart K	\$	200		200
Nother J A	\$	900		900	Stubel A	\$	600		600
O'Darka C	\$	680		680	Supreme Court of Ontario	\$	150		150
O'Dwyer D	\$	100		100	Suski J	\$	450		450
Olchoway J	\$	400		400	Sutherland J	\$	226		226
Osika V	\$	21		21	Tamura T	\$	175		175
Owen R	\$	225		225	Taylor V	\$	320		320
Park H	\$	5	5		Thibault A	\$	125		125
Payette S	\$	550		550	Thibault J	\$	125		125
Pelletier D	\$	6	6		Thoms B	\$	580		580
Penny J	\$	15		15	Totton G	\$	120		120
Perron J Y	\$	540		540	Tremblay C	\$	250		250
Picton A	\$	570		570	Tremblay M	\$	150		150
Pike R	\$	311		311	Trépanier M	\$	125		125
Pilon M	\$	100		100	Trevor S	\$	50		50
Pliva J	\$	41		41	Tsuiji N	\$	108		108
Poirier G	\$	210		210	Turchetta A	\$	300		300
Poirier M	\$	230		230	Turcotte L	\$	300		300
Poitrass E	\$	100		100	Tyndall D	\$	400		400
Pomerleau W	\$	600		600	Underwood J	\$	120		120
Potvin G	\$	125		125	Ursacki L	\$	100		100
Potvin M J	\$	120		120	USE Inc	\$	317		317
Price Waterhouse	\$	2,000		2,000	Vallières-Mueller L	\$	800		800
Prince G	\$	140		140	Vander Kooi D	\$	42	42	
Prince R	\$	1,718	1,718		Velleman P	\$	87		87
Provincial Treasurer—BC	\$	200		200	Viranyi I	\$	150		150
Purda J	\$	180		180	Volpel S	\$	159		159
Rackwood N	\$	50		50	Walker B	\$	51		51
Randall J	\$	329		329	Warren W	\$	106		106
Renaud D	\$	130		130	Watson J R	\$	375		375
Roberge L	\$	230		230	Weatherby K	\$	90		90
Rochette R	\$	150		150	Whelly J P	\$	100		100
Rose J	\$	450		450	Wilkie G	\$	250		250
Rose M	\$	45		45	Witzel D	\$	66		66
Royer G	\$	36		36	Wyse D	\$	322		322
Ruel C	\$	50		50	Yip I	\$	225		225
Rule D	\$	44		44	Young C	\$	15	15	
Sellen C	\$	55		55	Zila A	\$	1,200		1,200
Shapiro A	\$	1,000		1,000	Zukerman H	\$	1,155		1,155
Shérif—District de Beauce	\$	400		400			183,765	3,594	180,171
Shérif—District de Québec	\$	1,600		1,600			187,601	7,114	180,487
Shérif—District de Rimouski	\$	800		800					
Shérif—District de Trois-Rivières	\$	400		400	PARLIAMENT—				
Sheriff of Cochrane	\$	200		200	Library of Parliament				
Sheriff of Durham	\$	500		500	Martin P				
Sheriff of Halton	\$	30,500		30,500		10	335	335	
Sheriff of Hamilton-Wentworth	\$	250		250	PRIVY COUNCIL—				
Sheriff of Muskoka	\$	500		500	Privy Council				
Sheriff of Nipissing	\$	500		500	Corkery J C				
Sheriff of Parry Sound	\$	500	500		Laurie N				
Sheriff of Peel	\$	20,350		20,350		1	3,950	3,950	
Sheriff of Simcoe	\$	2,100		2,100		1	500	500	
Sheriff of the Judicial District of Hull	\$	1,200		1,200			4,450	4,450	
Sheriff of the Judicial District of Lanark	\$	1,000		1,000	Canadian International Conference Secretariat				
Sheriff of the Judicial District of Montreal	\$	800		800	Fournier P				
Sheriff of the Judicial District of Ottawa	\$	300		300	Tougas L				
						5	299		
						5	275		
							574		
							5,024	4,450	

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
		\$	\$	\$			\$	\$	\$
PUBLIC WORKS					SCIENCE AND TECHNOLOGY—				
Adrian L.....	5	300	300		National Research Council of Canada				
Aird C.....	10	1,000	1,000		Doetsch K H.....	5	138	138	
Bachelder B.....	10	2,500		2,500	Ellis F.....	5	410	410	
Baine W.....	10	500	500		Molyneux D.....	5	1,000	1,000	
Baker C.....	1	1,100	1,100		Orlik-Ruckemann K J.....	5	352	352	
Barrington P.....	1	500	500		Richardson J K.....	5	1	1	
Beauchamp J E.....	5	650	650		Sander D.....	5	3	3	
Berkin E.....	30	2	2		Templin R J.....	5	233	233	
Bolly Y.....	50	2,700	2,700		White W.....	5	283	283	
Brown M.....	1	650	650				2,420	2,420	
Burton N.....	1	425	425		SECRETARY OF STATE—				
Campbell L.....	10	150	150		Department				
Cardill R.....	10	500		500	Beginnen M.....	25	1,375		1,375
Chapman L.....	10	389	389		Bowers W.....	25	300	300	
Chidgey B.....	10	250	250		Churchill A.....	20	102		102
Colantonio A.....	10	340	340		MacLean D.....	25	200		200
Coyne J.....	30	52	52		MacLean-Evans D.....	25	125		125
Dagg S.....	10	757	757		Morin H.....	20	42	42	
Degagne B.....	10	250	250		Nauveau A.....	20	59		59
Deladurantaye J.....	50	600	600		Rateliff R.....	25	200		200
Desroches G.....	10	1,200	1,200		Robertson D.....	25	10		10
Emery G.....	10	250	250		Schwartz K.....	25	151		151
Farnsworth J.....	1	1,500		1,500			2,564	342	2,222
Ferguson G.....	1	450	450		Public Service Commission				
Frisk J.....	5	995		995	Bird J.....	35	500		500
Frisk J.....	10	300		300	Bullock S.....	35	66		66
Geres M.....	10	225	225		Cadieux J.....	35	5		5
Hatton J.....	10	13	13		Cameron B.....	35	825	825	
Hawley R.....	10	1,200	1,200		Chocolate D.....	35	46		46
Hawley R.....	15	950	950		Desjardins M.....	35	250	250	
Hopkins R.....	30	500	500		Ikummagt T.....	35	95		95
Johnson J.....	1	92		92	Maki M.....	35	400		400
Kaplan A.....	10	2,500	2,500		Moggridge C.....	35	600	600	
Kierczak B.....	1	2,000	2,000		Mombourquette S.....	35	238		238
McCosh F.....	10	488	488		Nakashuk S.....	35	450		450
McKay M.....	10	85	85		Noah J.....	35	370		370
McRitchie D.....	10	500		500	Reynolds P.....	35	100		100
Martin G.....	30	800	800		Squirrill P E.....	35	276		276
Mayo G.....	10	600		600	Squirrill P H.....	35	106		106
Mill P.....	10	4,300		4,300			4,327	1,913	2,414
Morrisette R.....	10	300		300			6,891	2,255	4,636
Munro N.....	30	83		83	SOLICITOR GENERAL—				
Munson G.....	1	1,325		1,325	Department				
Orkusz R.....	10	300	300		Caplan A.....	1	950		950
Perrin J.....	1	1,000	1,000		Davey O.....	1	51		51
Peterson M.....	10	700	700		Elton T.....	1	5,050		5,050
Phillips E.....	5	150	150		Gour M.....	1	400		400
Pickard G.....	10	500	500		Jacques J.....	1	350	350	
Pickard G.....	10	600	600		Kuash V.....	1	25		25
Rajotte R.....	10	325	325		Lafleur N.....	1	19	12	7
Redden T.....	5	37	37		McPhadden B.....	1	64		64
Richmond A.....	1	800	800				6,909	362	6,547
Rosemfield A.....	10	1,300	1,300		Correctional Services				
Rowell K.....	5	425	425		Baksh M K.....	5	13	13	
Sanschagrin M.....	1	150		150	Bastien A.....	5	10	10	
Secord Godin F.....	50	1,000	1,000		Belanger R.....	5	388	388	
Seth D.....	5	700	700		Benner R.....	5	200	200	
Shimbashi W.....	10	600	600		Blais J Y.....	5	400	400	
Shimbashi W.....	10	600	600		Bradley T.....	5	49		49
Skinner N.....	10	330	330		Brazeau J.....	5	57	57	
So H.....	1	750	750		Brown A.....	5	5		5
Soyland R.....	1	700		700	Cantin D.....	5	140		140
Toole A.....	5	399	399		Caughey B.....	5	26		
Upton R.....	5	530	530						
Valletiny S.....	10	80	80						
Vance B.....	10	300		300					
Vrooman J.....	1	444		444					
Warsing G.....	10	400	400						
Wilcox L.....	30	367	367						
Young D.....	10	917	917						
		48,675	34,169	14,506					

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83	Name	Charged to Vote	Amount ⁽¹⁾	Settled in 1982-83	To be settled in 1982-83
	\$	\$	\$			\$	\$	\$	\$
SOLICITOR GENERAL—					Dubois A	1	80	80	
<i>Concluded</i>					Dugas C	1	936	936	
Correctional Services—Concluded					Dunlop R	1	350	350	
Cernetic D	5	68		68	Ferrar B	1	5	5	
Childs R	5	65	65		Fournier V	1	700	700	
Clark D B	5	5		5	Gagliano C	1	250	250	
Clark R M	5	1,222		1,222	Gliksmen-Erlick T	1	150		150
Cook H	5	44	44		Godin P	1	500		500
Crowe H A	5	100	100		Haché G	1	510	510	
David M M	5	176	176		Hebert I	1	165	165	
Decoste G	5	113	113		Hopkins G	1	1,150	1,150	
Desjarlais R	5	225	225		Huard J	1	500	500	
Dyotte J	5	35	35		Kosasky B	1	900		900
Fledsted	5	125		125	Kroll G	1	800	800	
Fortin R	5	37	37		Lingard P	1	500	500	
Greaves C W	5	244	244		Macdonald H	1	800	800	
Griffiths J	5	76	76		Macdougall P	1	162	162	
Grovet R	5	50		50	McGuire L	1	700		700
Hebert M T	5	550		550	McIsaac M	1	60	60	
Hnatew	5	150	150		McKin S	1	200	200	
Hood J	5	12		12	McKinnon J	1	174	174	
Johnston	5	150	150		Martin P	1	100		100
Labrecque B	5	91	91		Monteath W	1	55	55	
Laliberte J	5	300		300	Oxford D C	1	500		500
Lalonde H	5	35	35		Perron R	1	300	300	
Mainwaring B	5	119	119		Poitras S	1	145	145	
Malloch M	5	415	415		Portugais G	1	4,713	4,713	
McGrath J	5	211		211	Ranahan T	1	25	25	
McKinnon B	5	265		265	Richards H	1	10,800	2,590	8,210
McLaughlin J	5	83	83		Riley S	1	1,076	1,076	
Murphy B L	5	52	52		Ross J	1	600	600	
Murphy T	5	134	134		Roy G	1	2,000		2,000
Noga	5	300	300		Sackman A	1	130	130	
Pender T	5	12	12		Sanderson J	1	250		250
Presseau	5	150	150		Savoie S	1	400	400	
Richard E	5	150	150		Spence H	1	365	215	150
Rijkman	5	150	150		Tate J E	1	14	14	
Robbins V	5	43	43		Tompkins B	1	325	325	
Ross D	5	51	51		Tully C	1	915	15	900
Routh	5	150	150		Vaillancourt M	1	200	200	
Scott M	5	300		300	Weatherstone M	1	1,032	632	400
Silverstein M	5	48	48		Wilson G A	1	400	400	
Sinclair D	5	72	72				39,439	24,179	15,260
Snider A	5	8	8		Supply Program				
Stevensen A M	5	1,050		1,050	Angst R J	Stat	100		100
Suchorab	5	150	150		Ash R	Stat	50		50
Thauberger	5	300	300		Baker M	Stat	3,000	3,000	
Thibault M	5	2	2		Barre A M	Stat	100		100
Tremblay G	5	400		400	Beaudin M	Stat	50	50	
Viola J	5	122	7	115	Bennett H	Stat	500		500
Walton L	5	45	45		Bennett H S	Stat	100		100
Wildman W	5	83	83		Besau R	Stat	1,000	1,000	
		10,026	5,159	4,867	Bisson G	Stat	1,266		1,266
National Parole Board					Bourchard L	Stat	857		857
Bouchard C	15	1,288			Bourque M	Stat	350		350
		18,223	5,521	11,414	Boyer A	Stat	100		100
SUPPLY AND SERVICES—					Brazeau C	Stat	75		75
Services Program					Brazeau G	Stat	850		850
Beaudry G	1	1,582	1,582		Brazeau G	Stat	2,993		2,993
Cheevers J P	1	38	38		Burt R A	Stat	2,765		2,765
Chhabra M	1	1,000	1,000		Buhay E	Stat	100		100
Cooper B	1	400	400		Burnett B	Stat	6,000		6,000
Cooper H	1	133	133		Burton B	Stat	400		400
Dalman N	1	300	300		Cameron J	Stat	898		898
Deblonde C	1	249	249		Campbell G H	Stat	100		100
Degagne G	1	700	700		Carrier D M	Stat	500		500
Demel L	1	500		500	Caudle W	Stat	400		400
Dion L	1	225	225		Chahine J	Stat	100		100
Doctoroff T	1	375	375		Chevalier A	Stat	500		500
					Cleary M	Stat	1,250		1,250
					Clements F P	Stat	200		200
					Comeau R	Stat	300		300
					Connor J	Stat	20,138		20,138

SECTION 31(4)—Continued

Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$	Name	Charged to Vote	Amount ⁽¹⁾ \$	Settled in 1982-83 \$	To be settled in 1982-83 \$
SUPPLY AND SERVICES—					Rouble S.....	Stat	25		25
<i>Concluded</i>					Samson P.....	Stat	50		50
Supply Program—Concluded					Sauve L.....	Stat	500		500
Cote J.....	Stat	650		650	Sewers W M.....	Stat	100		100
Cousineau G.....	Stat	345	345		Silliker R.....	Stat	400		400
Crawford B J.....	Stat	100		100	Sirant A.....	Stat	50		50
Curbishly F.....	Stat	300		300	Skerry C.....	Stat	590		590
Curren R.....	Stat	1,500	1,500		Smith R G.....	Stat	100		100
Cyr E.....	Stat	200		200	Sowerby R.....	Stat	100		100
Cyr R.....	Stat	900		900	Strudwick P.....	Stat	184		184
Danlewick M.....	Stat	3,000	3,000		Taber C.....	Stat	18		18
Daye D E.....	Stat	75		75	Taylor A.....	Stat	292		292
Deneault J M.....	Stat	1,000	1,000		Thompson R.....	Stat	600	600	
Deschenes G.....	Stat	700	700		Tingley R.....	Stat	50		50
Donaldson H M.....	Stat	2,743	2,743		Tremblay J F.....	Stat	150		150
Dubue G.....	Stat	325		325	Tremblay R.....	Stat	60		60
Ellis S.....	Stat	200		200	Wardale N.....	Stat	605	605	
Elson R.....	Stat	150		150	Warehouse D A.....	Stat	740		740
Ereault A.....	Stat	21		21	Way J.....	Stat	3,000	3,000	
Ernst M.....	Stat	200		200	Whalen M L.....	Stat	400		400
Ferrence G.....	Stat	484	484		Williams J.....	Stat	6,000		6,000
Flynn G E.....	Stat	200		200	Wise D.....	Stat	50		50
Fong M.....	Stat	50		50	Woodland R P.....	Stat	800		800
Gaboury M.....	Stat	100		100			107,196	19,817	87,379
Gagne M F.....	Stat	250		250			146,635	43,996	102,639
Garry D A.....	Stat	400		400	TRANSPORT—				
Garson I J.....	Stat	100		100	Department				
Ghizas H.....	Stat	200		200	Abouzied F.....	50	1,200		1,200
Goldsmith M.....	Stat	50		50	Aitken R A M.....	50	231		231
Gregg J.....	Stat	2,077		2,077	Allard D.....	1	400		400
Grimes R.....	Stat	200		200	Allen G.....	1	5		5
Halfyard R.....	Stat	700		700	Andrew D.....	1	133		133
Hanrahan M.....	Stat	600		600	Ansel G.....	50	1		1
Heinitz R.....	Stat	100		100	Ashley V B.....	50	200		200
Helman B.....	Stat	175		175	Baxter A.....	50	333		333
Heslop W.....	Stat	200	200		Bennett K G.....	50	26		26
Johnson R.....	Stat	800		800	Birch R.....	50	44		44
Kaip C.....	Stat	75	75		Bohay J.....	50	641		641
Keiller H J.....	Stat	50	50		Bohn C.....	50	109		109
King J B.....	Stat	25		25	Bouchard F.....	10	549		549
King R.....	Stat	180		180	Bradley I.....	50	2,112		2,112
Kirkland G.....	Stat	1,500		1,500	Brenckmann M.....	1	200	200	
Kirkpatrick B.....	Stat	50		50	Burke P.....	1	17		17
Klaue H.....	Stat	50		50	Cantwell M R.....	1	2,000	2,000	
Lafleur M.....	Stat	60		60	Campbell G B.....	10	250		250
Laframboise D.....	Stat	100		100	Campbell R.....	50	616		616
Laliberte J.....	Stat	6,000		6,000	Carriere M.....	50	225		225
Lalonde I.....	Stat	100		100	Carroll R.....	50	775		775
Larue C.....	Stat	615	615		Chance A V.....	50	250		250
Lauzon C.....	Stat	100		100	Chiasson A.....	50	2,360		2,360
Lavergne R.....	Stat	925	500	425	Cleaves W D.....	10	142		142
Lecouffe S.....	Stat	300		300	Cook A.....	50	300		300
Leroux P J.....	Stat	200		200	Cook T W.....	50	13		13
Levernois A.....	Stat	150		150	Corkum O.....	50	8		8
Levesque M.....	Stat	250		250	Couture P.....	50	425		425
Little M.....	Stat	175		175	Cundy L V.....	50	3		3
Long R.....	Stat	125		125	Dagenais L.....	1	258		258
MacDiarmid G.....	Stat	75		75	Dann M.....	50	200		200
Manchevsky N.....	Stat	1,000		1,000	Davies F R.....	50	1,080		1,080
Matthewson L J.....	Stat	300		300	Dean C R.....	50	4		4
Maynard P.....	Stat	1,150		1,150	Denby S.....	50	100		100
McEvoy V J.....	Stat	200		200	Dickson E.....	50	28		28
Melski T.....	Stat	350	350		Didrikson S.....	50	83		83
Migneault E.....	Stat	50		50	Dodds J R.....	50	140		140
Neufeld S.....	Stat	15		15	Dow M.....	50	500		500
Patry R.....	Stat	6,000		6,000	Dyck A.....	50	4		4
Payeur W J.....	Stat	250		250	Eainshaw G.....	50	200		200
Poisson G.....	Stat	60		60	Eggleton.....	1	100	100	
Poitrass R.....	Stat	300		300	Elghawaby Y.....	50	338		338
Porter W A.....	Stat	500		500	Feltham O.....	50	539		539
Purcell G L.....	Stat	50		50	Ferdinandi D.....	50	750		750
Quesnel D.....	Stat	6,000		6,000	Ferguson D J.....	50	556		556
Quinny G E.....	Stat	50		50	Fiorita D.....	50	779		779
Rawlyk E.....	Stat	100		100	Fisher R D.....	50	24		24
Reynolds D.....	Stat	150		150	Fitzsimmons M J.....	50	176		176
Rideout J.....	Stat	565		565					

SECTION 31(4)—Concluded

Name	Charged	Amount ⁽¹⁾	Settled	To be	Name	Charged	Amount ⁽¹⁾	Settled	To be
	to		in	settled		to		in	settled
	Vote		1982-83	in 1982-83		Vote		1982-83	in 1982-83
		\$	\$	\$			\$	\$	\$
TRANSPORT—Concluded					Teague W E.....				
Department—Concluded					Thompson W.....				
Fossey W.....	50	400		400	Tofin F.....	50	4		4
Fruno S.....	50	130		130	Treble G.....	50	45		45
Fuller D.....	1	168		168	Underwood G.....	50	104		104
Genitle R M.....	50	430		430	Vickery W.....	10	2,584		2,584
Hall L.....	50	300		300	Vincent B W.....	50	124		124
Hiscott R.....	50	1,000		1,000	Walker J E.....	50	300		300
Hodgkinson D B.....	50	9		9	Wilby G.....	50	100		100
Hughes R.....	10	333		333	Witbeck D K.....	50	500		500
Hutchinson J.....	50	109		109	Witczaruk D.....	1	406		406
Ironside M W.....	50	9		9	Wood W D.....	50	14		14
Jenkins L G.....	50	640		640			46,636	2,500	44,136
Jensen E.....	50	407		407	Canadian Transport Commission				
Jobling R.....	50	1,600		1,600	Dodd R W.....	105	370	370	
Johannson R L.....	50	5		5	Fedoryk W D.....	105	158	8	150
Johnson D.....	50	29		29	McLaughlin G M.....	105	800	800	
Kandert M.....	50	2		2	Nera G E.....	105	500	500	
Kennedy M.....	50	124		124	Saarty D.....	105	250	250	
Kim J.....	50	300		300	Schnobb P.....	105	300	300	
Laliberté P.....	50	495		495	Sirotych M E.....	105	250	250	
Lanceley T D.....	50	1,300		1,300			2,628	2,478	150
Leake M J.....	50	9		9			49,264	4,978	44,286
Lee S D.....	50	280		280	VETERANS AFFAIRS				
Levy R F.....	10	101		101	Allain J.....	1	200	200	
Lockard G W.....	50	88		88	Baker R.....	20	225		225
Manning J M.....	50	911		911	Benoit A.....	1	100	100	
Mark H.....	50	110		110	Benoit A.....	1	450	450	
Martin C.....	1	117		117	Black G.....	1	150	150	
Mathews G D.....	50	500		500	Black G.....	1	160	160	
Mazui A M.....	50	1		1	Brown A.....	1	925	925	
McCarthy R.....	1	22		22	Burke W.....	1	127	127	
McEwen J.....	50	200		200	Cargnello J.....	1	550		550
McKay D B.....	50	23		23	Chapman W.....	1	729	729	
McKay R B.....	50	111		111	Charest L.....	1	200	200	
McKitosh.....	50	1,000		1,000	Collins O.....	1	1,000		1,000
Menard R.....	50	1,442		1,442	Dupuis C.....	1	32	32	
Menezies V V.....	50	227		227	Devine M.....	1	37		37
Monroe R L.....	50	300		300	Evan K.....	1	238	238	
Mui S.....	50	407		407	Fewer C.....	1	85	85	
Murphy J O.....	50	100		100	Fewer C.....	1	800	800	
Murray P.....	1	1,137		1,137	Govdy J.....	1	350	350	
Osborne J D.....	50	301		301	Hayes J.....	1	1,000	1,000	
Parsons P K.....	50	217		217	Hayes J.....	1	1,000	1,000	
Pederson R.....	50	178		178	Hedger J.....	20	750	750	
Peterson B T.....	50	300		300	Huck M.....	1	691	691	
Phemister G.....	50	100		100	Hughes G.....	1	744	744	
Poirier L.....	50	38		38	Hughes R.....	1	250		250
Popp A.....	10	616		616	MacGregor B.....	1	90	90	
Pottinger J R A.....	50	930		930	Marcotte G.....	20	225		225
Provost D.....	1	127		127	Martin L.....	1	87	87	
Rayka D A.....	50	150		150	Melynychuk M.....	1	350		350
Reading R J.....	50	306		306	Miles T.....	1	150		150
Reynen S.....	50	200		200	Miller G.....	1	181	181	
Rosinski J.....	50	500		500	Mogan D.....	1	340		340
Sagman B K.....	50	100		100	Pigden H.....	1	450		450
Sastre M.....	1	80		80	Reid M.....	1	350		350
Sauve P.....	50	500		500	Richard R.....	1	163	163	
Scott W.....	10	27		27	Schaan G.....	1	162	162	
Seman G.....	50	691		691	Sheehan H.....	1	289	289	
Simpson J C.....	50	500		500	Sonier N.....	1	675	675	
Smilie.....	50	200		200	Turgeon J.....	1	850		850
Stailkovich M.....	1	30		30	Venables R.....	1	84	84	
Standen N M.....	50	98		98	Waddell C.....	1	525	525	
Stead P.....	50	1,000		1,000	Wall R.....	1	322	322	
Stein P W.....	50	66		66	Walsh P.....	1	2,200		2,200
Stewart R.....	50	6		6	White A.....	1	515		515
Stone P J.....	50	250		250			18,801	11,309	7,492
Sweet D.....	10	132		132					
Tailon L.....	1	200	200						
Takara R.....	50	132		132					

(1) This column includes amounts settled in 1981-82.

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

Note: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported as a deposit and trust account in Section 8 of this volume.

	Number of cases in 1981-82	Summary			Amount outstanding
		Amount of loss	Amount recovered in 1981-82	Net charge to Account in 1981-82	
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1981		136,744			136,744
Net difference due to changes		12,160	31,945	- 11,471	- 8,314
		148,904	31,945	- 11,471	128,430
Amounts reported in 1981-82					
Losses recovered in full	10	18,913	18,913		
Other losses	19	470,564			470,564
	29	489,477	18,913		470,564
		638,381	50,858	- 11,471	598,994

Details on the following pages.

Adjustment in cases reported in previous years

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to Account	Amount outstanding	Particulars
		\$	\$	\$	\$	
Consumer and Corporate Affairs Inspector	1980-81	1,368 1,368	1,368 912		456	Misuse of public funds through submission of fraudulent travel claim. Employee suspended 30 days. Recovered in full.
Inspector	1980-81	1,028 1,028	1,028 685		343	Misuse of public funds through submission of fraudulent travel claim. Employee suspended 30 days. Recovered in full.
Inspector	1980-81	271 271	271 203		68	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovered in full.
Inspector	1980-81	288 288	288 216		72	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovered in full.
Inspector	1980-81	555 555	555 370		185	Misuse of public funds through submission of fraudulent travel claim. Employee suspended ten days. Recovered in full.
Inspector	1980-81	227 227	227 170		57	Misuse of public funds through submission of fraudulent travel claim. Employee suspended five days. Recovered in full.
Employment and Immigration Employee	1980-81	77,950 77,950	8,948 8,168	69,002 69,782		Misappropriation of funds through preparation of fraudulent contracts and forgery of cheques. The employee was found guilty and sentenced to four years with an order for restitution of the amount. Initial recovery was made from funds owed the employee. Recovery payments are being made.

SECTION 98(3)—Continued

Adjustment in cases reported in previous years—Concluded

(Figures in bold face indicate amounts previously reported)

Department and position	Year last reported	Amount of loss \$	Amount recovered \$	Net charge to Account \$	Amount outstanding \$	Particulars
Employment and Immigration <i>—Concluded</i>						
Service unit clerk		15,995	13,103	2,892		Altered Unemployment Insurance Claims and shared increased benefits with claimants. Employee dismissed.
	1980-81	15,995	2,812	13,183		
Employment counsellor assistant		551	551			Employee withheld public funds for personal use. Employee terminated employment following suspension. Amount recovered in full.
	1980-81	551			551	
Program administrator		344	344			Falsified travel claims. Employee dismissed. Amount recovered from pension plan.
	1980-81	344			344	
Chief, C S A P		5,431	5,431			Diverted public funds for own use. Employee resigned. Recovered from funds owed him.
	1980-81	5,431			5,431	
Supervisor		13,168			13,168	Issued false receipts for cash received for UI overpayments. Terminated employment January 1981. Recovery to be made from pension plan and court order of April 1982.
	1980-81	6,000			6,000	
Program administrator		51	51			Falsified travel claims. Recovered in full.
	1980-81	51			51	
Purchasing agent		4,922	4,922			Purchased goods for own use. Employee discharged. Recovered in full.
	1980-81	4,922			4,922	
Enquiry clerk		40,680	18,100		22,580	Established fraudulent UI claims. The non-employee involved was convicted and re-paid \$15,000. The employee was ordered to repay \$7,000. Negotiations are still being carried on to recoup the balance.
	1979-80	35,588	15,000		20,588	
External Affairs						
Locally engaged accountant ..		5,091	139		4,952	Misappropriation of public funds by falsification of accounting documents and failure to deposit revenues collected at post abroad. Employee suspended Feb. 13, 1981. Submitted letter of resignation. \$139 recovered from monies owed to former employee. The uncollectable balance deleted from accounts.
	1980-81	5,091			5,091	
Fisheries and Oceans						
Accounts payable clerk		2,568	2,568			Altered cheque requisitions. Employee dismissed. Recovery made from funds owed the employee. Prosecution of employee anticipated.
	1980-81	2,568			2,568	
National Defence						
Recruiting personnel		1,830	250		1,580	Deficiency in Working Capital Imprest Account. Full voluntary restitution made. A grievance was received from the ex-corporal concerning the voluntary restitution. \$1,580 was returned to the corporal on the advice of the legal services and an administrative deduction of \$250 was ordered. Further information will be provided in due course.
	1980-81	1,930	1,930			
Account custodian		7,675	3,867		3,808	Deficiency in Working Capital Imprest Account, at CFS Mont Apica. Master Corporal was reduced in rank to private, sentenced to 14 months imprisonment and dismissed from Canadian Forces. \$3,867 recovered from ex-private's pension contributions. Ex-private has filed for bankruptcy. Further information concerning the balance will be provided in due course.
	1978-79	7,675			7,675	
Transport						
Clerk		42,800	10,423	32,377		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals. The account will be credited during 1982-83 Fiscal Year with a \$100 payment received during 1981-82 which is not reflected at this time.
	1980-81	42,800	10,023	32,777		
		222,793	72,434	104,271	46,088	
		210,633	40,489	115,742	54,402	
Net differences due to changes ..		12,160	31,945	- 11,471	- 8,314	

SECTION 98(3)—Continued

Amounts reported in 1981-82 recovered in full

Department and position	Amount of loss \$	Amount recovered \$	Particulars
Employment and Immigration			
Counsellor.....	22	22	Falsified travel claim. Employment retired and amount recovered in full.
Cashier	552	552	Withheld public funds for personal use. Loss discovered after employee terminated. Recovered in full.
National Health and Welfare			
Secretary.....	167	167	Misuse of public funds through fraudulent use of sick leave obtained by fabrication of medical certificate. Employee dismissed and amount recovered from unused annual leave.
Consultant	2,795	2,795	Falsified travel claims. Employee resigned, was charged and convicted. Recovery made from funds owed to the employee.
Clerk	4,621	4,621	Diverted revenues to own use. Employee charged and convicted. Recovery made from funds owed employee.
National Revenue—Taxation			
Payroll auditor	3,456	3,456	Did not turn in a taxpayer's source deduction and forged cashier's signature on taxpayer's receipt. Prosecution result was 1 day in jail and fine of \$1,500 or 90 days in jail. Full restitution made.
Employee	417	417	Submitted false travel expense claim. The employee received a three week suspension and written reprimand and full recovery made.
Solicitor General—RCMP			
Constable	87	87	Failed to include the cash as part of the contents of a purse which was found on a public road. Member convicted in court and dismissed from the Force. Restitution made in full.
Constable	66	66	Submitted false overtime and expense claims. Member resigned. Full recovery made.
Constable	6,730	6,730	Converted jewellery exhibit to his own use. Sold jewellery to second hand jewellery dealer. Member convicted in criminal court. Member resigned from the Force. Full amount recovered.
	18,913	18,913	

SECTION 98(3)—Continued

Other losses

Items not charged to the Public Officers Guarantee Account

Department and position	Amount of loss \$	Amount recovered \$	Net charge to Account \$	Amount outstanding \$	Particulars
Communications					
Employee	25			25	Theft of cash float from cash box. Recovery not expected because of difficulty identifying Public Officer.
Employee	20			20	Employee failed to account for cash received in payment of licence fee. Recovery is not expected because of difficulty identifying Public Officer involved.
Employment and Immigration					
Agent 1	30,000			30,000	Established fraudulent Unemployment Insurance Claims. Trial was started January 1982 but was remanded to a later date.
Investigation and control officer	208			208	Submitted a false travel claim. Employee was suspended for 2 weeks. Recovery action to be initiated.
Environment					
Principal executive officer	25,563			25,563	Alteration of payroll input documents. Case presently before courts.
External Affairs—Canadian International Development Agency					
Locally engaged assistant	136,150			136,150	Misappropriation of public funds by falsification of accounting documents and alteration of cheques at Posts abroad. Further action pending continuation of investigation.
National Defence					
Advance holder	350			350	Travel advance issued to Corporal. Not recovered on release from services. Execution with respect to goods forwarded to Clerk of Small Claims Court.
Private	199			199	Break-in at C F B Petawawa. Private admitted to break-in and stealing from meal fund. The private has been reported absent without authority. Further information will be provided in due course.
National Health and Welfare					
Executive assistant	113,703			113,703	Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee dismissed by Minister of State for Social Development. Charges laid by RCMP. Investigation still underway to establish total amount of loss.
National Revenue—Customs and Excise					
Cashier	3,408			3,408	Misappropriation of funds through suppression of revenue documents. Employee discharged. Employee appealed and the case is before the adjudication court.
Cashier	107			107	Misappropriation of funds through falsification of revenue documents. Employee discharged. Recovery proceedings instituted.
Customs inspector	322			322	Misappropriation of funds through duplication of revenue collection documents. A departmental decision has been taken to forego recovery from the estate of the deceased employee.
Customs inspector	222			222	Fraudulently obtained overtime compensation and car mileage. Deposition of case is pending.
Clerk	7,628			7,628	Theft of parcel containing gem stones. Criminal charges were dropped by Crown Prosecutor for lack of evidence. Employee discharged. Legal advisers recommended recovery action not be taken because employee has no known assets.
National Revenue—Taxation					
Employee	541			541	Theft of postal money orders at Ottawa Taxation Centre.
Employee	100			100	Theft from collection chute for income tax returns.
Public Works					
Employee	31,412			31,412	A deficiency in parking revenue deposited to the credit of the Receiver General. Case still under investigation.
Secretary of State					
Mail examiners	145			145	Two cases presently under municipal police investigation.
Social Development					
Executive secretary	113,046			113,046	Fabrication of fraudulent contracts. Employee was dismissed and prosecuted. Full restitution expected.
Solicitor General—RCMP					
Clerk	7,415			7,415	Deficiency occurred in New Brunswick Provincial Voluntary Penalty Monies Account. Clerk admits to losing monies on numerous occasions and using various techniques to cover the losses. After extensive investigation the NB Attorney-General recommended no charges. The Department of Justice recommended no action be taken to recover funds. The employee resigned.
	470,564			470,564	

SECTION 98(3)—Continued

Post Office Department

Summary of losses due to defalcation or other fraudulent acts or omissions

Note: Unrecovered losses of the Post Office Department arising from defalcation, are charged to the Post Office Guarantee Fund.

	Number of cases April 1, 1981 to October 15, 1981	Amount of loss	Amount recovered as at October 15, 1981	Net charge to fund from April 1, 1981 to Octo- ber 15, 1981	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding at March 31, 1981		234,612			234,612
Net difference due to changes		- 2,851	55,063	69,981	- 127,895
		<u>231,761</u>	<u>55,063</u>	<u>69,981</u>	<u>106,717</u>
Amounts reported April 1, 1981 to October 15, 1981					
Losses recovered in full	79	107,430	107,430		
Losses incurred during 1981 and outstanding at October 15, 1981	16	52,067	8,355		43,712
	95	<u>159,497</u>	<u>115,785</u>		<u>43,712</u>
		391,258	170,848	69,981	150,429

Details on the following pages.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster		4,097	2,338	1,759		Postmaster committed arson to conceal shortage. Prosecuted. Regular payments received.
	1980-81	4,097	2,258	1,839		Conversion of funds. Postmaster dismissed and prosecuted. Small deductions from spouse's salary received intermittently. Ex-postmaster unemployed.
Postmaster		8,025	2,002	6,023		Conversion of funds. Postmaster dismissed and prosecuted. COD funds not remitted. Postmaster dismissed and prosecuted. Fairly regular payments received.
	1980-81	8,025	1,972	6,053		Conversion of funds. Postmaster dismissed and prosecuted. Small regular payments received. Numerous financial irregularities. Postmaster dismissed. Small intermittent payments received.
Postmaster		1,750	1,634	116		Conversion of funds. Postmaster dismissed and prosecuted. Intermittent payments received.
	1980-81	1,750	1,614	136		Conversion of funds, falsification of records. Assistant P/M dismissed and prosecuted. Regular collection received.
Postmaster		8,274	5,744	2,530		Conversion of funds. Postmaster dismissed and prosecuted. Irregular payments received.
	1980-81	8,274	5,624	2,650		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. No payments received since September 1979. Outstanding balance declared uncollectable. Case closed July 1981.
Postmaster		2,505	2,189	316		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	2,505	2,134	371		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		539	372	167		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	539	367	172		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		1,688	851	837		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	1,688	811	877		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Assistant postmaster		7,772	5,872	1,900		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	7,772	5,472	2,300		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		1,882	1,768	114		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1979-80	1,882	1,768	114		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		6,055	4,353	1,702		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	6,055	4,253	1,802		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		1,943	1,856	87		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	1,943	1,756	187		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		961	783	178		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1979-80	961	783	178		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		4,790	3,455	1,335		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	4,790	3,105	1,685		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		5,915	5,865	50		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	5,915	5,320	595		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		7,788	3,325	4,463		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	7,788	3,275	4,513		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		6,723	5,226	1,497		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	6,723	4,826	1,897		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		2,486	2,216	270		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	2,486	2,161	325		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		4,176	2,851	1,325		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	4,176	2,601	1,575		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		10,007	10,007			Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	10,007	9,577	430		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		13,120	5,829	7,291		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	13,120	5,729	7,391		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		3,597	2,483	1,114		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	3,597	2,483	1,114		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		2,518	1,381	1,137		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	2,518	1,231	1,287		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
Postmaster		2,954	1,629	1,325		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.
	1980-81	2,954	1,129	1,825		Conversion of funds, falsification of records. Postmaster dismissed and prosecuted. Regular payments received.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustment in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster		4,322	2,268	2,054		Conversion of funds. Postmaster dismissed. Intermittent payments received.
Postmaster	1980-81	4,322	2,168	2,154		Unremitted COD funds. Post Office transferred.
Postmaster		3,471	850	2,621		Small regular payments received.
Postmaster	1980-81	3,471	815	2,656		Conversion of funds. Post Office closed. Prosecution case. Postmaster offered to make full restitution at \$25 per month however she is presently unemployed. Awaiting District Director's recommendation to declare debt uncollectable. Debt declared uncollectable. September 1981. Case closed.
Postmaster		9,159	273	8,886		Conversion of funds. Post Office closed. Balance of debt declared uncollectable—April 1981. Case closed.
Postmaster	1980-81	9,159	273	8,886		Falsification of records. Conversion of funds. Post Office closed. Case referred to Dept of Justice. Regular monthly payments received.
Postmaster		3,008	2,933	75		Conversion of funds. Post Office closed. Case referred to the Dept of Justice. Intermittent payments received. Former postmaster is presently unemployed. Court action to be taken.
Postmaster	1980-81	3,008	2,933	75		Conversion of funds. Postmaster dismissed and prosecuted. Criminal charges dropped. Irregular payments received through the Dept of Justice. Recovered in full.
Postmaster		8,083	6,696	1,387		Forged cheques in deposits. Post Office transferred. Postmaster sentenced to one year imprisonment. To repay \$2,000. Sentence appealed, resulting in probation and restitution being set aside. Civil action commenced. Case being handled by Legal Services. Payment of \$75 per month to start in May 1982.
Postmaster	1980-81	8,083	5,796	2,287		Errors in the accounts and unexplained shortages. Post Office transferred. Case referred to the Dept of Justice. Further collection unlikely. To be referred to District Director for recommendation to declare debt uncollectable.
Postmaster		1,766	738	1,028		Shortage disclosed on inspection. Post Office transferred. Postmaster refused to pay. Case referred to Dept of Justice. Full restitution ordered, however ex-postmaster has declared bankruptcy. Pending distribution of assets. Collected in full June 1982.
Postmaster	1980-81	1,766	738	1,028		Shortage disclosed when office closed. Remote northern office. Intermittent payments received. Ex-postmaster has been requested to remit on a regular basis.
Postmaster		3,095	3,095	735		Conversion of funds. Post Office closed. Postmaster charged, placed on 24 months probation. Ordered to repay \$2,400, which has now been collected in full. Civil action taken to recover balance. Out of court settlement to repay \$5,000 agreed upon. Payments to begin May 1981.
Postmaster	1980-81	3,095	2,360	735		Irregular accounting practices. Post Office closed. Insufficient evidence for criminal charges. Civil action in progress. Possible out of court settlement. Awaiting repayment schedule and further details from the Crown Attorney's Office. Dept of Justice still working on court action.
Postmaster		6,063	1,158	4,905		Conversion of funds. Office closed. Ex-postmaster sentenced to 90 days in jail, probation for three years and ordered to repay \$5,000 in three annual payments, which now have been received. Civil action instituted by Dept of Justice for balance of shortage. Wages to be garnished however large debt also owed to Taxation Dept.
Postmaster	1980-81	6,063	1,158	4,905		Shortage outstanding when office transferred. Remote northern office. Case referred to the Dept of Justice for legal action. Justice opinion that debt uncollectable. Awaiting District Director's recommendation to write off.
Postmaster		7,400	2,953	4,447		
Postmaster	1980-81	7,400	2,903	4,497		
Postmaster		490		490		
Postmaster	1980-81	490		490		
Postmaster		1,750	1,215	535		
Postmaster	1980-81	1,750	1,165	585		
Postmaster		26,987	2,363	24,624		
Postmaster	1980-81	26,987	1,863	25,124		
Postmaster		16,528	107	16,421		
Postmaster	1980-81	16,528	107	16,421		
Postmaster		28,394	5,000	23,394		
Postmaster	1980-81	28,394	5,000	23,394		
Postmaster		12,119	3,312	8,807		
Postmaster	1980-81	12,119	3,312	8,807		

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster	1980-81	13,672 13,672	3,736 3,136	9,936 10,536		Conversion of funds. Office transferred. Postmaster charged. Given two years suspended sentence. Charged to repay \$6,000. Regular monthly payments received.
Postmaster	1980-81	1,237 1,237	200 200	1,037 1,037		Conversion of funds. Office closed. Postmaster charged to make full restitution. Ex-postmaster unemployed and claims to be destitute. Case referred to Dept of Justice for further legal action. Investigation being made to determine if ex-postmaster is now employed in order that his wages may be garnished.
Postmaster	1980-81	797 797	361 186	436 611		Shortage outstanding when office transferred. Case referred to the Dept of Justice. Ex-postmaster ordered to make full restitution. Regular monthly payments received.
Postmaster	1980-81	2,543 2,543	2,137 1,742	406 801		Unremitted COD funds. Office transferred. Remote northern office. Irregular payments received. Last payment received January 1981. Attempts being made to obtain further payments.
Postmaster	1980-81	958 958	665 665	293 293		NSF cheques deposited. Office transferred. Postmaster promised to repay debt but has failed to do so. Case referred to Justice Dept. Writ of execution served. District investigating.
Postmaster	1980-81	35,637 35,637	4,046 4,046	31,591 31,591		Conversion of funds. Postmaster suspended. Charged. Placed on two years probation. Ordered to make full restitution, however ex-postmaster's finances are limited. Last collection received in May 1980. Cast presently with Dept of Justice. Dept of Justice waiting to see if ex-postmaster's financial situation improves.
Postmaster	1980-81	9,995 9,995	8,496 8,296	1,499 1,699		Shortage outstanding at time. Office transferred. Remote northern office. Irregular collections received.
Postmaster	1980-81	13,168 13,168	4,470 4,470	8,698 8,698		Shortage disclosed when Company in which Post Office was located declared bankruptcy. Pending distribution of assets remaining.
Wicket clerks	1980-81	8,092 8,092	1,039 865	7,053 7,227		Outstanding shortage, the responsibility of four former employees. Clerks ordered to repay a portion of the amount \$2,610. Case referred to the Dept of Justice for legal action against two of the clerks who have not made payment. Awaiting decision on collectability. Case referred to District Director for recommendation.
Assistant postmaster	1980-81	18,065 18,065	425 425	17,640 17,640		Conversion of funds. Office closed. Postmaster charged and sentenced to one year in jail. Case referred to Justice Dept regarding restitution. Court date to be set.
Postmaster	1980-81	6,342 6,342	5,344 5,194	998 1,148		Shortage outstanding when office transferred. Remote northern office. Regular collections received.
Postmaster	1980-81	1,261 1,261	496 496	765 765		Shortage outstanding when office transferred. Case referred to Justice Dept. Partial settlement proposed by Legal Services. Awaiting further developments. Settlement between Dept of Justice and ex-postmaster for half of remaining debt \$384.59 received in May 1982.
Postmaster	1980-81	598 598	575 490	23 108		Shortage disclosed on inspection and transfer. Irregular monthly payments received. Debt declared uncollectable. Case closed July 20, 1981.
Postmaster	1979-80	6,022 6,022	2,772 2,672	3,250 3,350		Shortage and unremitted COD's disclosed on inspection. Office transferred. Former postmaster has no assets and is considered indigent. Debt declared uncollectable. Case closed April 4, 1981.
Postmaster	1980-81	16,414 16,414	16,414 12,000	4,414		Kiting of funds. Courier issued NSF cheques to postmaster to purchase money orders. Prosecution not recommended. Courier's family promised to pay off shortage in four annual payments. Third payment received. Recovered in full. Case closed September 3, 1981.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster	1980-81	4,854 4,854	2,811 2,561	2,043 2,293		Conversion of funds. Office transferred. Postmaster issued money orders to her husband. Case referred to the Justice Dept. Court ordered full restitution. Payments to begin June 1981.
Postmaster	1980-81	9,227 9,227	1,610 1,610	7,617 7,617		Shortage caused by NSF cheques returned by the bank when postmaster's business went bankrupt. Pending division of assets.
Postmaster	1979-80	2,549 2,549	1,039 1,039	1,510 1,510		No explanation for shortage. Office closed. Case referred to the Justice Dept for legal action. Former postmaster has numerous debts. Full recovery unlikely.
Postmaster	1980-81	2,878 2,878	2,710 2,479	168 399		COD shortage. Conversion of funds. Band Council assumed responsibility and promised to pay. Irregular payments received.
Postmaster	1980-81	4,655 4,655	1,131 1,131	3,524 3,524		Outstanding shortage when office closed. Former postmaster has declared bankruptcy. Proof of claim submitted. Pending division of assets.
Postmaster	1980-81	4,007 4,007	3,960 3,910	47 97		Numerous shortages. Office transferred. Acknowledgement of debt signed. Irregular payments received. Full recovery expected.
Postmaster	1980-81	9,614 9,614	2,224 2,224	7,390 7,390		Numerous shortages and unremitted COD's. Remote northern office. No payments received since July 1980. Case referred to the Dept of Justice for legal action. Letter from District Director declaring debt uncollectable. June 1982.
Postmaster	1979-80	6,073 6,073	1,621 1,621	4,452 4,452		Shortage on inspection. Remote northern office. Case referred to the Dept of Justice for legal action. Band employee who operated the Post Office cannot be located. Debt declared uncollectable. Case closed May 25, 1981.
Postmaster	1980-81	3,501 3,501	2,846 2,846	655 655		Conversion of funds. Last payment received August 1980. The Dept of Justice have been requested to commence legal action. Dept of Justice will apply for a garnishee of wages.
Postmaster	1980-81	1,286 1,286	234 234	1,052 1,052		Numerous shortages. Office transferred. Remote northern office. Case referred to the Justice Dept. Statement of Claim issued against the former postmaster. Awaiting results from the District office.
Postmaster	1979-80	4,493 4,493	1,189 1,189	3,304 3,304		Shortage and unremitted COD funds. Judgement entered against former postmaster, however, he is now considered indigent. Authority received to close case in accordance with IIS No 079-02C-1. Case closed May 1981.
Postmaster	1980-81	1,724 1,724	904 844	820 880		Conversion of funds. Office closed. Case referred to the Justice Department for legal action. Small irregular payments received due to poor financial situation.
Wicket clerk	1980-81	2,610 2,610		2,610 2,610		Conversion of funds by former wicket clerk. Clerk prosecuted and sentenced to 30 days in jail and probation. Shortage to be recovered from superannuation. Recovered in full.
Postmaster	1980-81	5,490 5,490	2,784 2,784	2,706 2,706		Shortage disclosed on inspection. Office closed. Former postmaster has declared bankruptcy. Awaiting final settlement of assets by the trustees. No proceeds forthcoming. Case closed March 1982.
Postmaster	1980-81	1,943 1,943	420 420	1,523 1,523		Inspection shortage. Office closed. Commitment to pay \$50 per month obtained, however, no payments received. Case under investigation by District office.
Postmaster	1979-80	857 857		857 857		COD shortage. Non-accounting office. Remote northern office. Person responsible for the loss cannot be located. Shortage declared uncollectable in accordance with IIS No 079-02C-1. Case closed May 1981.
Postmaster	1980-81	2,684 2,684	1,856 1,756	828 928		Inspection shortage. Office transferred. Remote northern office. Irregular payments received.
Postmaster	1980-81	2,427 2,427	1,710 1,110	717 1,317		Shortage on inspection and closing. Former postmaster agreed to pay via monthly payments. Regular collections received.

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustments in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster	1980-81	11,384 11,384	9,189 8,589	2,195 2,795		Inspection shortage. Office closed. Former postmaster originally agreed to repay at \$2,000 per month. Payments have now been reduced to \$100 due to financial difficulties. Regular collections received.
Postmaster	1980-81	1,092 1,092	638 638	454 454		Shortage disclosed on inspection. Office transferred. P/M inflating figures to cover shortage. Promise to pay obtained, however, no collections received since June 1980. Case referred to the Department of Justice. Collection unlikely.
Postmaster	1980-81	615 615		615 615		Inspection shortage. Office transferred. P/M issued money orders and did not account for them. Case referred to the Department of Justice for legal action.
Postmaster	1980-81	3,554 3,554	2,272 2,272	1,282 1,282		Shortage disclosed on inspection. Remote northern office. P/M signed agreement to repay. Last collection received in May 1980. Case submitted to District Director to declare debt uncollectable.
Postmaster	1980-81	176 176			176 176	Unremitted COD payment. Former postmaster. Case referred to the Dept of Justice for legal action.*
Postmaster	1980-81	6,080 6,080	2,031		4,049 6,080	Inspection shortage and unremitted COD funds. Poor financial control. Partial amount recovered from final salary and superannuation in accordance with Treasury Board authority. Balance declared uncollectable by District Director.*
Postmaster	1980-81	6,064 5,962	1,361 1,360		4,703 4,602	Unremitted COD funds. Non-accounting office. Case referred to the Dept of Justice. Court date set for June 22, 1982.*
Postmaster	1980-81	154 154	138		16 154	Shortage disclosed on inspection. Office closed. Former postmaster declared bankruptcy. Pending distribution of assets.*
Postmaster	1980-81	8,372 8,372	5,528 5,328		2,844 3,044	Shortage on inspection and transfer. Poor financial controls and inflation of figures. Former postmaster authorized monthly deduction from her pension cheque.*
Postmaster	1980-81	2,478 2,478	285 178		2,193 2,300	Conversion of funds. Postmaster charged under Sec 65(1) of Post Office Act. Full restitution ordered however postmaster considered destitute. Balance declared uncollectable by District Director June 1982.*
Postmaster	1980-81	16,176 16,176	8,900 7,100		7,276 9,076	Shortage disclosed on inspection. Conversion of funds by an employee of the postmaster. Regular monthly payments received.*
Postmaster	1980-81	19,651 19,651	8,660 4,110		10,991 15,541	Conversion of funds. Office closed. Acknowledgement of debt and promise to repay signed by former postmaster. Regular monthly payments received.*
Postmaster	1980-81	1,017 1,017	476 376		541 641	Conversion of funds. Office transferred. Former postmaster signed an agreement to repay. Last payment received December 1981. Collection under investigation by District.*
Postmaster	1980-81	4,151 4,151	2,292 2,092		1,859 2,059	Conversion of funds. Office closed. Regular monthly payments received.*
Postmaster	1980-81	3,743 3,247	936 534		2,807 2,713	Conversion of funds. Case referred to the Dept of Justice. Prosecution recommended. Former postmaster charged. Regular payments of \$100 per month received.*
Postmaster	1980-81	627 627	401 401		226 226	Unremitted COD funds. Non-accounting office. Balance of debt declared uncollectable by District Director.*
Postmaster	1980-81	2,454 2,454	598 598		1,856 1,856	Shortage disclosed on inspection. Office closed. Case referred to Dept of Justice. Dept of Justice proceeding with litigation.*
Postmaster	1980-81	2,897 2,897	1,340 1,200		1,557 1,697	Inspection shortage. Office closed. P/M promised to repay shortage but cannot be located. Case referred to Dept of Justice.*
Postmaster	1980-81	510 510			510 510	Inspection shortage. Office closed. Former postmaster has declared bankruptcy. Part of debt recovered in May 1982. Balance of debt declared uncollectable.*
Postmaster	1980-81	37,847 37,847	7,287 7,287		30,560 30,560	Conversion of public funds. Former postmaster charged. Court date set for September 9-10, 1982.*

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustment in cases reported in previous years—Continued

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Postmaster		6,863	441		6,422	Numerous financial irregularities. Remote northern office. Recovered in full December 1981.*
Postmaster	1980-81	6,863			6,863	Conversion of funds by person operating the Post Office for the band council. Criminal court action not feasible. Band wish to negotiate settlement case with Justice.* (Partial charge to POGF).
Postmaster	1980-81	63,754	796		62,958	Conversion of funds. Remote northern office. Ex-postmaster charged under the Criminal Code. Former postmaster unemployed. Recovery unlikely.
Postmaster	1980-81	69,492			69,492	Shortage disclosed on inspection. Remote northern office. Case referred to Dept of Justice. Statement of claim to be filed.
Postmaster		10,178	676		9,502	Shortage disclosed when office closed. Former postmaster has declared bankruptcy. Awaiting distribution of assets.
Postmaster	1980-81	10,178			10,178	Conversion of public funds. Postmaster promised to repay. Last payment received November 1981. Case referred to the Dept of Justice for legal action. Court date set for September 16, 1982.
Postmaster		2,044	390		1,654	Conversion of funds. Postmaster charged under the Criminal Code. Appeared in court on June 4, 1982. Awaiting results of court appearance.
Postmaster	1980-81	2,044			2,044	COD shortage. Remote office. Collection referred to Justice. Monthly payments have commenced.
Postmaster		1,629	963		666	Inspection shortage. Numerous accounting errors. Former postmaster charged. Case with District office.
Postmaster	1980-81	1,629			1,629	Inspection shortage. Present postmaster. Recovered in full.
Postmaster		11,648	366		11,282	Conversion of funds. Employee charged under Criminal Code. Recovered in full.
Postmaster	1980-81	11,648			11,648	Conversion of funds. Prosecution not recommended. Recovered in full.
Postmaster		22,403	153		22,250	Inspection shortage. Poor financial control. Recovered in full.
Postmaster	1980-81	22,403			22,403	Conversion of funds. Prosecution not recommended. Recovered in full.
Postmaster		2,639	206		2,433	Inspection shortage. Present postmaster. Recovered in full.
Postmaster	1980-81	350			350	Conversion of funds by clerk. Charged under the Criminal Code. Recovered in full.
Postmaster		2,121	420		1,701	Inspection shortage. Remote northern office. Recovered in full.
Postmaster	1980-81	2,121			2,121	Inspection shortage. Present postmaster. Recovered in full.
Postmaster		4,609	4,609			Conversion of funds. Assistant postmaster. Promise to repay received. Recovered in full.
Postmaster	1980-81	4,609			1,639	No explanation for shortage. Office changed to non-accounting. Recovered in full.
Postmaster		6,026	6,026			Inspection shortage. Poor financial controls. Recovered in full.
Postmaster	1980-81	6,026			4,454	Shortage disclosed on inspection and transfer. Recovered in full.
Postmaster		3,624	3,624			Inspection shortage. No explanation for loss. Recovered in full.
Postmaster	1980-81	3,624			112	Shortage disclosed on inspection. Office changed to non-accounting. Recovered in full.
Postmaster		1,291	1,291			Inspection shortage. Office closed. Recovered in full.
Postmaster	1980-81	1,291			247	Shortage disclosed on inspection. Offsetting credit amount subsequently discovered in April 1981.
Postmaster		17,518	17,518			Inspection shortage. Poor accounting practices. Recovered in full.
Postmaster	1980-81	17,518			82	COD shortage. Non-accounting office. Present postmaster. Recovered in full.
Wicket clerk		1,189	1,189			Wicket shortage during training period. Authority received to delete this amount from our accounts.
Wicket clerk	1980-81	1,189			1,189	
Postmaster		1,338	1,338			
Postmaster	1980-81	1,338			1,000	
Postmaster		1,710	1,710			
Postmaster	1980-81	1,710			1,460	
Postmaster		3,372	3,372			
Postmaster	1980-81	3,372			652	
Postmaster		506	506			
Postmaster	1980-81	506			506	
Postmaster		585	585			
Postmaster	1980-81	585			585	
Postmaster		1,801	1,801			
Postmaster	1980-81	1,801			35	
Postmaster		360	360			
Postmaster	1980-81	360			60	
Postmaster		6,053	6,053			
Postmaster	1980-81	6,053			5,476	
Postmaster		488	488			
Postmaster	1980-81	488			488	
Postmaster		315	315			
Postmaster	1980-81	315			315	
Postmaster		2,576	2,576			
Postmaster	1980-81	2,576			2,576	
Postmaster		1,497	1,497			
Postmaster	1980-81	1,497			372	
Wicket clerk		17	17			
Wicket clerk	1980-81	17			17	

SECTION 98(3)—Continued

Post Office Department—Continued

Adjustment in cases reported in previous years—Concluded

(Figures in bold face indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office Guarantee Fund	Amount outstanding at October 15, 1981	Particulars
		\$	\$	\$	\$	
Assistant postmaster	1980-81	5,384 5,384	5,384		5,384	Unremitted COD funds. Assistant postmaster admitted to handing out COD parcels and neglecting to collect for them. Promise to repay obtained. Recovered in full.
				84,315*	84,315 *	
		760,453	304,217	349,519	106,717	
		763,304	249,154	279,538	234,612	
Net difference due to changes in amounts previously reported		- 2,851	55,063	69,981	- 127,895	

* Represents 21 losses outstanding at October 15, 1981 totalling \$84,315. Charged to the Post Office Guarantee Fund.

SECTION 98(3)—Concluded

Post Office Department—Concluded

Losses incurred during 1981 and outstanding at October 15, 1981

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster	7,834	4,800	3,034	Conversion of funds. Acknowledgement of debt signed by former postmaster. Irregular payments received. Case with District Office.
Postmaster	20,026	1,980	18,046	Unremitted COD funds. Regular payments from salary warrant deductions. Former employee charged with theft.
Postmaster	3,704		3,704	Conversion of funds. Acknowledgement of debt and promise to repay obtained from former postmaster. P/M brought to court June 11, 1982 and ordered to make monthly payments of \$75.
Postmaster	6,092		6,092	Unremitted COD funds. Case with Security and Investigation. Former postmaster in poor financial situation. Unlikely to recover amount.
Postmaster	461	244	217	Inspection shortage. Case under investigation by District Office.
Postmaster	1,266		1,266	Inspection shortage and transfer. Case under investigation by District Office.
Postmaster	583		583	Inspection shortage and transfer. Case under investigation by District Office.
Postmaster	8		8	Inspection shortage and closing. Case with District Office. Subsequently recovered in full.
Postmaster	1,335		1,335	Inspection shortage and closing. To repay in four monthly payments. Recovered in full January 1982.
Postmaster	1,048		1,048	Inspection shortage and transfer. Regular payments received. Recovered in full subsequently.
Postmaster	794		794	Inspection shortage. Acknowledgement of debt and promise to repay obtained from postmaster. Recovered in full January 1982.
Postmaster	511		511	Inspection shortage. Acknowledgement of debt obtained from postmaster. Recovered in full January 1982.
Postmaster	5,164		5,164	Inspection shortage. P/M authorized salary deductions to repay debt. Subsequently recovered in full.
Postmaster	1,105	5	1,100	Inspection shortage and closing. Case referred to Dept of Justice. Subsequently recovered in full.
Postmaster	1,566	1,326	240	Outstanding shortage. Changed to non-accounting. Subsequently recovered in full.
Postal employee	570		570	Robbery and inspection shortage. Case with District Office.
	52,067	8,355	43,712	

SECTION 14

1981-82 PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Statement of assistance given to railways by the Government of Canada	14.2
Losses of \$1,000 or more due to accidental destruction of, or damage to, assets	14.4
Report of surplus material disposed of in 1981-82	14.4
Education leave costs	14.6
Return on investments	14.7
Summary of statutory appropriations by department for the year ended March 31, 1982	14.13
Interest on the public debt	14.14
Financial assistance under budgetary appropriations	14.22

Statement of assistance given to railways by the Government of Canada to March 31, 1982

	Original amounts of grants, contri- butions, loans, investments and advances and guarantees	Amounts repaid, transferred or discharged	Amounts written off	Loans, investments and advances and guarantees as at March 31, 1982
	\$	\$	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—				
<i>Land grants (5,728,192 acres)</i>				
<i>Cash contributions—</i>				
Cash subsidies	127,255,778		127,255,778	
Capital and construction expenditures	428,396,780		428,396,780 ⁽¹⁾	
Deficits and operating expenditures*	1,364,316,717		1,364,316,717	
Total	1,919,969,275		1,919,969,275	
<i>Loans and advances—</i>				
Loans for capital expenditures and deficits	733,592,152 ⁽²⁾	359,769,032 ⁽³⁾	373,823,120 ⁽⁴⁾	
Loans for betterment of, and repairs to, railway equipment	1,183,593	1,183,593		
Railway equipment purchased and sold to railway under a hire-purchase agree- ment	91,872,556	91,872,556		
Loans and advances including loans made in connection with Government's relief program ⁽⁵⁾	5,706,599,727	5,454,236,606	2,462,118	249,901,003 ⁽⁶⁾
Total	6,533,248,028	5,907,061,787	376,285,238	249,901,003
<i>Stock acquired—</i>				
1,000,000 shares of no par value	18,000,000 ⁽⁷⁾		18,000,000	
5,000,000 shares of no par value	378,518,135		378,518,135 ⁽⁸⁾	
6,278,902 shares of no par value ⁽⁹⁾	2,503,377,732 ⁽⁹⁾			2,503,377,732
1,555,926,732 shares of 4% preferred stock ⁽⁹⁾	1,555,926,732	1,555,926,732		
Total	4,455,822,599	1,555,926,732	396,518,135	2,503,377,732
<i>Guarantees—</i>				
Loans guaranteed as to principal and interest by Government	2,466,001,923	2,291,994,423		174,007,500
Loans guaranteed as to interest only by Government	216,207,142	216,207,142		
Total	2,682,209,065	2,508,201,565		174,007,500 ⁽¹⁰⁾
	15,591,248,967	9,971,190,084	2,692,772,648	2,927,286,235
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—				
<i>Land grants (32,848,477 acres)</i>				
<i>Cash contributions—</i>				
Cash subsidies	24,175,758		24,175,758	
Capital and construction expenditures	63,452,118		63,452,118 ⁽¹⁾	
Operating expenditures	— 98,510		— 98,510	
Total	87,529,366		87,529,366	
<i>Loans and advances—</i>				
Loans for capital expenditures and to assure dividends during construction	29,465,512	29,465,512		
Loans for betterment of, and repairs to, railway equipment	1,270,000	1,270,000		
Railway equipment purchased and sold to railway under a hire-purchase agree- ment	15,681,490	15,681,490		
Temporary loans and advances including loans made in connection with Govern- ment's relief program	8,501,922	8,501,922		
Total	54,918,924	54,918,924		
<i>Guarantees—</i>				
Loans guaranteed as to principal and interest by Government	75,000,000	75,000,000		
<i>Sundry assistance</i>	2,383,043		2,383,043	
	219,831,333	129,918,924	89,912,409	
VIA RAIL CANADA INC.—				
<i>Cash contributions—</i>				
Capital and construction expenditures	67,100,000		67,100,000	
Operating expenditures	1,335,635,276	381,985	1,335,253,291	
Total	1,402,735,276	381,985	1,402,353,291	
<i>Stock acquired—</i>				
93,000 shares of no par value	9,300,000			9,300,000
	1,412,035,276	381,985	1,402,353,291	9,300,000

Statement of assistance given to railways by the Government of Canada to March 31, 1982—Concluded

	Original amounts of grants, contri- butions, loans, investments and advances and guarantees	Amounts repaid, transferred or discharged	Amounts written off	Loans, investments and advances and guarantees as at March 31, 1982
	\$	\$	\$	\$
OTHER RAILWAYS—				
<i>Cash contributions—</i>				
<i>Cash subsidies—</i>				
Albert Southern Railway, New Brunswick	50,460		50,460	
Algoma Central and Hudson Bay Railway	2,048,704		2,048,704	
Brantford, Waterloo and Lake Erie Railway	57,600		57,600	
Bruce Mines and Algoma Railway	53,920		53,920	
Canada and Gulf Terminal Railway	210,054		210,054	
Central Railway of Canada, Quebec	30,145		30,145	
Colchester Coal and Railway Company	12,800		12,800	
Cumberland Railway and Coal Company, Nova Scotia	39,850		39,850	
Dominion Coal Company, Nova Scotia	87,808		87,808	
Edmonton, Dunvegan and British Columbia Railway	338,382		338,382	
Erie and Huron Railway	96,000		96,000	
Ha Ha Bay Railway Company, Quebec	231,462		231,462	
Harvey Branch Railway, New Brunswick	5,554		5,554	
Joggins Railway, Nova Scotia	37,500		37,500	
Klondyke Mines Railway	197,184		197,184	
Lake Erie, Essex and Detroit Railway	118,400		118,400	
Lake Erie and Detroit River Railway	357,451		357,451	
L'Assomption Railway, Quebec	11,200		11,200	
Leamington and St Clair Railway	51,200		51,200	
Maritime Coal and Railway Company	3,200		3,200	
Minudie Coal Company, Nova Scotia	18,544		18,544	
Napierville Junction Railway	173,440		173,440	
North Shore Railway Company, Beersville Coal and Railway Company	27,616		27,616	
Northern New Brunswick Seaboard Railway Company	108,160		108,160	
Ottawa and New York Railway	262,384		262,384	
Pacific Great Eastern Railway	2,478,500		2,478,500	
Phillipsburg Junction and Quarry Company	23,712		23,712	
Pontiac and Renfrew Railway	13,600		13,600	
Quebec, Montmorency and Charlevoix Railway	96,000		96,000	
Schomberg and Aurora Railway	46,144		46,144	
St Lawrence and Adirondack Railway	149,482		149,482	
St Louis Richibucto Railway	22,400		22,400	
Temiskaming and Northern Ontario Railway	2,134,080		2,134,080	
	9,592,936		9,592,936	
<i>Capital and construction expenditures—</i>				
Canada Central Railway—Peace River Bridge	175,000		175,000	
Residue of cost of steamer <i>Sheba</i>	78,611		78,611	
North Railway	250,000		250,000	
Port Nelson Terminal	6,240,096		6,240,096	
	6,743,707		6,743,707 ⁽¹⁾	
	16,336,643		16,336,643	
TOTAL	17,239,452,219	10,101,490,993	4,201,374,991	2,936,586,235

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the Government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the Government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

⁽¹⁾ See Accumulated Deficit in Section 12 of this volume.

⁽²⁾ As at the implementation of the Capital Revision Act, 1937.

⁽³⁾ Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

⁽⁴⁾ Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

⁽⁵⁾ Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits.

⁽⁶⁾ Loans and advances to Canadian National Railways.

⁽⁷⁾ These shares were received in exchange for 180,000 shares of Canadian Northern Railway capital stock valued at \$18,000,000.

⁽⁸⁾ Includes capital loss on retirement of steam locomotives amounting to \$36,555,118 for the years 1956, 1957, 1958, 1959 and 1960 and see Accumulated Deficit in Section 12, Canadian National Railway Stock, for the remainder.

⁽⁹⁾ No par value shares representing the cancellation of \$808 million of loans and advances and of the 1,555,926,732 shares of 4% preferred stock pursuant to amendments to the Canadian National Railways Capital Revision Act and the Railway Act in 1978 and in the 1979-80 fiscal year, the purchase of 23,352 additional common shares and the exchange of 208,722 additional common shares for the value of assets transferred to the Corporation under the authority of PC 1979-1449, and in 1981-82 fiscal year, the purchase of 13,794 additional common shares.

⁽¹⁰⁾ See Statement of Contingent Liabilities in Section 12 of this volume.

Losses of \$1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....			8,043	20,435		28,478
Communications—						
Department.....			96,213 ⁽¹⁾	7,581		103,794
National Film Board.....			3,577 ⁽²⁾			3,577
National Museums of Canada.....				2,809 ⁽³⁾		2,809
Consumer and Corporate Affairs.....				2,113		2,113
Employment and Immigration.....				24,919	4,400 ⁽⁴⁾	29,319
Energy, Mines and Resources.....			13,101 ⁽⁵⁾	6,346		19,447
Environment.....	2,500	2,600	20,337 ⁽⁶⁾	162,588	3,542	191,567
External Affairs.....	8,950			55,763 ⁽⁷⁾		64,713
Fisheries and Oceans.....			342,117 ⁽⁸⁾	57,031 ⁽⁹⁾	1,000 ⁽¹⁰⁾	400,148
Indian Affairs and Northern Development.....	4,964,937	141,538	11,478	102,277		5,220,230
Industry, Trade and Commerce.....			1,505 ⁽¹¹⁾			1,505
National Defence.....	2,229,540	553,653	14,035	905,887	247,264 ⁽¹²⁾	3,950,379
National Health and Welfare.....	130,614	58,804		36,465	1,900	227,783
National Revenue—						
Customs and Excise.....				4,630		4,630
Taxation.....			16,276 ⁽¹³⁾			16,276
Post Office.....	7,730			13,987		21,717
Public Works—	2,008,000		12,973 ⁽¹⁴⁾	9,637	1,010	2,031,620
Regional Economic Expansion.....			13,336 ⁽¹⁵⁾	14,389		27,725
Science and Technology—						
National Research Council.....				12,089		12,089
Solicitor General—						
Correctional Services.....	907,777	82,563	532,197	45,094		1,567,631
Royal Canadian Mounted Police.....				37,042		37,042
Transport.....	367,600	250	1,502,328 ⁽¹⁶⁾	85,502	82,442 ⁽¹⁷⁾	2,038,122
Total.....	10,627,648	839,408	2,587,516	1,606,584	341,558	16,002,714

⁽¹⁾ Includes theft of the following items: pump \$2,158; oscilloscope \$8,846; various electronic test equipment stolen from departmental van \$85,209.

⁽²⁾ Includes theft of the following items: video monitors \$1,647 and film magazine \$1,930.

⁽³⁾ Accidental damages to vehicle.

⁽⁴⁾ Includes theft of the following items in Pacific Region: videocassette recorder \$1,600; videocassette recorder \$1,600; portable video recorder \$1,600.

⁽⁵⁾ Includes theft of the following items: radio receiver (3) \$1,115; survey instrument \$372; radio (2) \$2,692; camera \$315; rifle \$162; ski-doo \$1,434 and hand tool \$102.

⁽⁶⁾ Includes theft of the following items: electronic scale \$1,495; aluminum boat \$1,000; inflatable rubber boat \$2,600; tool box and tools \$2,445; generator, copper wire and 2 oil tanks \$1,035; recording equipment \$2,130.

⁽⁷⁾ Includes \$31,042 due to theft of 4 vehicles.

⁽⁸⁾ Scientific equipment lost during survey operations \$12,538; scientific equipment lost at sea \$155,629; lost by theft outboard motor \$1,440; steam cleaner \$1,240 and Zodiac Boat \$2,770; lost by fire Zodiac Boat \$3,500 and the M V Hawke Bay \$165,000.

⁽⁹⁾ Vehicles written off as a result of accidents.

⁽¹⁰⁾ Damaged power lines.

⁽¹¹⁾ Theft of video cassette recorder.

⁽¹²⁾ Includes theft of the following items: Probe—Digital Multimeter \$1,205; engineering tools \$1,935; musical instruments \$1,535; Radio AN/PRC \$12,565; parachutes and equipment \$5,615; combat gear-personnel equipment \$11,165; 2 boats \$1,000; mags, scopes and stands \$1,000; headphones \$2,925; tools \$2,600; chain saws and ice auger \$2,980.

⁽¹³⁾ Includes theft of the following items: metal date numbering machine (1) \$175; calculators (17) \$1,298; sharpener (1) \$37; label markers (3) \$95; briefcases (3) \$104; audio-cassette recorder (1) \$204.

⁽¹⁴⁾ Includes \$4,345 for theft of radio and other vessel bridge equipment. Thief never found.

⁽¹⁵⁾ An AES Plus Word processing machine and printer stolen from departmental premises.

⁽¹⁶⁾ Includes theft of the following items: hand radio \$1,092; (2) lanterns \$2,000; portable welder \$1,191; projector \$1,595; (6) radio transceivers \$8,092; tool kit \$1,075 and (2) truck's tarpaulins \$1,200.

⁽¹⁷⁾ Includes theft of the following items: aluminum supports \$1,100 and household effects \$7,740.

Report of surplus material disposed of in 1981-82

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....	1,329	110	69,078	17,487	277,976	2,618
Communications—						
Department.....		1,449		5,852	44,108	3,181
Canadian Radio-television and Telecommunications Commission.....	11,672	141	14,900	99	5,973	—
National Film Board.....	31,788	1,879			24	505
National Library.....					505	
National Museums of Canada.....	280	16	230	14	10,348	
Public Archives.....		700	13,500	3,800	13,576	69,583

Report of surplus material disposed of in 1981-82—Concluded

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Consumer and Corporate Affairs	6,416	3,834	53,433	13,483	69,390	1,006
Employment and Immigration—						
Department	60,379	2,057	130,854	17,351	72,466	23,881
Immigration Appeal Board				1,175	837	
Energy, Mines and Resources—						
Department	398,717	8,033	444,291	43,716	81,131	23,588
Atomic Energy Control Board	485	31	9,550	5,968	3,472	
National Energy Board					3,468	
Environment	131,579	24,185	263,593	194,232	497,989	9,525
External Affairs—						
Department		770		115,669	376,296	147
Canadian International Development Agency	43,298	15,672	16,672	11,465	23,371	
Finance—						
Department				13,682	14,455	239
Auditor General					305	
Insurance			545	15	811	
Fisheries and Oceans—						
Department	496,653	30,096 ⁽¹⁾	157,937	348,105 ⁽¹⁾	1,251,596	17,606
Great Lakes Fishery Commission		180			4,814	
Governor General					1,895	
Indian Affairs and Northern Development	22,948	121,509 ⁽²⁾	752,236	10,586	166,841	1,790
Industry, Trade and Commerce	750		113,938	5,362	1,210	116
Justice—						
Department		188		3,675	28,609	2,145
Commissioner for Federal Judicial Affairs						104
Labour		13	21,672	1,593	286	276
National Defence	13,583,955	1,545,001	8,371,395	380,836	2,903,147	1,304,265
National Health and Welfare—						
Department	98,890	16,696	289,147	25,925	164,578	210 ⁽³⁾
Medical Research Council					727	
National Revenue—						
Customs and Excise	68,142	4,961	1,824	553	65,867	1,587
Taxation		2,887	41,065	10,284	71,071	6,228
Parliament—						
The Senate						750
House of Commons				5,127	72,913	26,469
Library of Parliament					101	
Post Office	39,716	8,869	118,731	11,084	142,710	22,291
Privy Council—						
Privy Council		1,484		57,567	9,958	2,562
Canadian Intergovernmental Conference Secretariat	990	205			9	
Chief Electoral Officer					945	1,084
Commissioner of Official Languages					1,201	
Economic Council of Canada		10		9,204		
Public Service Staff Relations Board	705	240	1,390	162	1,645	
Public Works	103,957	11,040	445,937	80,080	617,963	418,867
Regional Economic Expansion	24,774	424	29,890	5,804	131,456	219
Science and Technology—						
Ministry of State			8,154	5,713	2,613	
National Research Council of Canada		6,893		176,332	56,430	7,031
Science Council of Canada				425	1	
Secretary of State—						
Department		1,060		256	29,215	
Public Service Commission		270	72,307	73,352	18,326	
Status of Women—Office of the Co-ordinator				49	—7	
Solicitor General—						
Department		—130		4,469	2,300	10,322
Correctional Services	236,373	15,818	358,810	102,477	129,635	14,227
National Parole Board	220	—100 ⁽⁴⁾	534	150	11,835	
Royal Canadian Mounted Police	27,954	15,059	134,754	56,887	3,169,206	24,585
Supply and Services—						
Department	1,828	8,922	79,403	74,718	79,122	101,332
Statistics Canada				8,139	58,267	176
Transport—						
Department	2,060,472	17,466	4,198,939	133,830	1,194,148	53,372
Canadian Transport Commission		718		3,291	4,155	79
National Harbours Board		4,668		189	20,689	1,050
Veterans Affairs	68,915	21,083	142,354	20,009	47,187	2,511
Total	17,523,185	1,894,407	16,357,063	2,060,241	11,959,117	2,155,022

⁽¹⁾ Includes sale of surplus fish.⁽²⁾ Includes sales in the current year of Indian arts and crafts declared surplus in the year 1980-81.⁽³⁾ Includes the recovery by Crown Assets Disposal Corporation of over-credits totalling \$35,399 which were previously given for the sale of scrap.⁽⁴⁾ Credit of \$100 is for material previously reported as disposed of, or sold but which has since then been returned to Crown Assets Disposal Corporation by the purchaser.

Education leave costs

Department and agency	No of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Agriculture.....	49	741,311 ⁽¹⁾	47,792	20,869	4,950	45,995	4,436	10,298	875,651
Communications—									
Department.....	6		57,755	165		1,611	343		59,874
Canadian Radio-television and Telecommunications Commission.....	1	8,747				560	83	60	9,450
National Museums of Canada.....	2	33,345 ⁽²⁾		29		1,076	474	170	35,094
Consumer and Corporate Affairs.....	1	⁽³⁾	6,262			100		700	7,062
Employment and Immigration.....	28	10,352	38,476			7,149	1,450	75	57,502
Energy, Mines and Resources—									
Department.....	7	65,239 ⁽⁴⁾	55,742	16,127	300	7,948	1,825	720	147,901
National Energy Board.....	2		5,120			957	101		6,178
Environment.....	54	241,820 ⁽⁵⁾	252,172	25,174	5,806	33,999	2,585	21,939	583,495
External Affairs—									
Canadian International Development Agency.....	13	97,802 ⁽⁶⁾		3,745	42,561	6,771	1,684	3,956	156,519
Finance—									
Department.....	3		53,871	1,360		2,370	1,020		58,621
Insurance.....	1	2,714							2,714
Fisheries and Oceans.....	33	128,883 ⁽⁷⁾	190,309	174		9,897	1,118	96	330,477
Indian Affairs and Northern Development.....	19	213,008 ⁽⁸⁾	141,822	9,750		20,935	5,834	391,349	
Industry, Trade and Commerce.....	1	8,540		750		3,104	400	550	13,344
Justice—									
Department.....	4	110,401 ⁽⁹⁾		1,110		4,637	613		116,761
Canadian Human Rights Commission ..	1	414						414	
National Defence.....	42		316,294	1,410		5,449	911	4,059	328,123
National Health and Welfare.....	104	120,663 ⁽¹⁰⁾	720,963	21,876		593,467	2,280	1,111	1,460,360
National Revenue—									
Taxation.....	1	13,557 ⁽¹¹⁾				478	163		14,198
Parliament—									
Library of Parliament.....	4	56,406		484	2,430				59,320
Post Office.....	2	9,900							9,900
Privy Council—									
Commissioner of Official Languages	1	8,885							8,885
Public Works.....	9	126,437 ⁽¹²⁾		3,383	3,526	9,875	1,738	10	144,969
Regional Economic Expansion.....	4	28,454 ⁽¹³⁾	9,452	2,062		1,787	214		41,969
Science and Technology—									
National Research Council of Canada ..	1	10,600 ⁽¹⁴⁾							10,600
Secretary of State—									
Department.....	21	79,597 ⁽¹⁵⁾				907	215		80,719
Public Service Commission	13	52,794	136,689	613		11,697	585		202,378
Social Development.....	1		18,736						18,736
Solicitor General—									
Department.....	1		3,057						3,057
Correctional Services	44	401,162 ⁽¹⁶⁾	34,017	1,684		14,573	2,472	1,576	455,484
National Parole Board	1	20,015			2,669	700	183	15	23,582
Royal Canadian Mounted Police.....	2	⁽¹⁷⁾	6,426			560			6,986
Supply and Services—									
Supply Program.....	4	86,169 ⁽¹⁸⁾				4,278	1,250		91,697
Statistics Canada.....	6	52,779		371	1,031	3,897	463		58,541
Transport—									
Department.....	30	117,623 ⁽¹⁹⁾	75,742	2,078		15,011	1,643		212,097
Canadian Transport Commission	2	11,670 ⁽²⁰⁾				1,320	250		13,240
Treasury Board—									
Secretariat	1		19,600					3,568	23,168
Comptroller General	1		12,309					3,568	15,877
Veterans Affairs	2		58,927	758		1,103	114	225	61,127
Total.....	522	2,859,287	2,261,533	113,972	63,273	812,211	34,447	52,696	6,197,419

⁽¹⁾ Forty-three (43) of the above (49) employees were paid salaries while on education leave.

⁽²⁾ Both employees were paid salaries while on education leave.

⁽³⁾ The employee was paid 100% allowance in lieu of salary for period January 18 to March 31.

⁽⁴⁾ Four (4) of the above seven (7) employees were paid salaries while on education leave.

⁽⁵⁾ Twenty (20) of the above fifty-four (54) employees were paid salaries while on education leave.

⁽⁶⁾ Six (6) of the above thirteen (13) employees were paid salaries while on education leave.

⁽⁷⁾ Thirteen (13) of the above thirty-three (33) employees were paid salaries while on education leave.

⁽⁸⁾ Ten (10) of the above nineteen (19) employees were paid salaries while on education leave.

⁽⁹⁾ All employees were paid full salary while on education leave.

⁽¹⁰⁾ Thirteen (13) of the above (104) employees were paid salaries while on education leave.

⁽¹¹⁾ Employee paid salary while on education leave.

⁽¹²⁾ Four (4) of the above nine (9) employees were paid salaries while on education leave.

⁽¹³⁾ Three (3) of the above four (4) employees were paid salaries while on education leave.

⁽¹⁴⁾ The employee was on educational leave for the period 1 April 1981 to 10 September 1981 and was paid a salary.

⁽¹⁵⁾ Eight (8) of the above twenty-one (21) employees were paid salaries while on education leave.

⁽¹⁶⁾ Forty-two (42) of the above forty-four (44) employees were paid salaries while on education leave.

⁽¹⁷⁾ One (1) of the above two (2) employees was paid an allowance equal to 100% of salary while on education leave.

⁽¹⁸⁾ All employees were paid full salaries while on education leave.

⁽¹⁹⁾ Twenty-one (21) of the above thirty (30) employees were paid salaries while on education leave.

⁽²⁰⁾ The employees were paid salaries while on education leave.

Return on investments

	Amount invested at March 31, 1982	Amount realized in 1981-82				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—						
Crown corporations and agencies—						
LENDING INSTITUTIONS—						
Canada Deposit Insurance Corporation	200,000,000					
Canada Mortgage and Housing Corporation	10,388,157,817	850,299,853	22,321,428			872,621,281
Export Development Corporation	1,546,640,124	86,613,251				86,613,251
Farm Credit Corporation	3,710,530,146	282,950,162				282,950,162
Farm syndicates loan fund	16,575,286	1,566,136				1,566,136
Federal Business Development Bank	1,031,000,000	80,650,361				80,650,361
Total lending institutions	16,892,903,373	1,302,079,763	22,321,428			1,324,401,191
ALL OTHER CROWN CORPORATIONS AND AGENCIES—						
Air Canada	607,500,933	21,124,084		13,200,000		34,324,084
Atomic Energy of Canada Limited	873,477,392	42,971,005				42,971,005
Canadian National Railways	2,753,180,703	21,034,661		38,545,215		59,579,876
Yarmouth Bar Harbour ferry services	98,032					
Petro-Canada	1,572,771,853					
	5,807,028,913	85,129,750		51,745,215		136,874,965
Other—						
Bank of Canada	5,920,000		1,853,178,860			1,853,178,860
Canadian Arsenals Limited	3,500,000					
Canadian Broadcasting Corporation	33,000,000					
Canadian Commercial Corporation	10,000,000	207,325				207,325
Canadian Dairy Commission	79,998,838	12,054,396				12,054,396
Canadian Film Development Corporation	9,699,410					
Canadian National (West Indies) Steamships Limited	325,000					
Canadian Patents and Development Limited	296,199					
Canadian Saltfish Corporation	1,731,000	793,446				793,446
Eldorado Nuclear Limited	322,946,877	2,160,190				2,160,190
Freshwater Fish Marketing Corporation	18,327,587	1,492,884				1,492,884
The Jacques Cartier and Champlain Bridges Incorporated	59,752,867					
Loto Canada Inc	1					
National Capital Commission	40,873,969	3,114,656				3,114,656
National Harbours Board	343,406,423	2,199,358				2,199,358
Saint John Harbour Bridge Authority	14,572,791	1,001,779				1,001,779
Northern Canada Power Commission	183,651,567	16,733,969				16,733,969
Northern Transportation Company Limited	61,362,482	2,832,635				2,832,635
Royal Canadian Mint	18,335,945	1,862,324	16,913,645			18,775,969
The St Lawrence Seaway Authority	624,950,000					
Telelobe Canada	12,386,303	735,975	7,400,000			8,135,975
Uranium Canada, Limited	9					
VIA Rail Canada Inc	9,300,000					
	1,854,337,268	45,188,937	1,877,492,505			1,922,681,442
Total all other Crown corporations and agencies	7,661,366,181	130,318,687	1,877,492,505	51,745,215		2,059,556,407
Total Crown corporations and agencies	24,554,269,554	1,432,398,450	1,899,813,933	51,745,215		3,383,957,598
Provincial and territorial governments—						
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214	266,536				266,536
Municipal Development and Loan Board	5,913,601	324,347				324,347
Special development loans program	6,700,000	631,493				631,493
Winter capital projects fund	7,223,095	394,965				394,965
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	1,121,298	99,404				99,404
Atlantic Provinces Power Development Act	83,933,865	6,421,274				6,421,274
Special areas and highways agreement—						
Loans	41,560,076	4,811,741				4,811,741
	150,113,149	12,949,760				12,949,760
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,617,154	326,949				326,949
Finance—						
Federal-provincial employment loans program	4,804,288	363,948				363,948
Municipal Development and Loan Board	4,332,168	255,346				255,346
Special development loans program	4,300,000	324,220				324,220
Winter capital projects fund	5,244,512	487,590				487,590
Regional Economic Expansion—						
Atlantic Development Board carry-over projects	4,458,862	330,926				330,926
Atlantic Provinces Power Development Act	47,611,432	3,566,758				3,566,758
Mainland Investments Limited	3,000,000	245,000				245,000

Return on investments—Continued

	Amount invested at March 31, 1982	Amount realized in 1981-82				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—						
<i>Continued</i>						
Provincial and territorial governments—Continued						
NOVA SCOTIA—Concluded						
Regional Economic Expansion—Concluded						
Special areas and highways agreement—						
Loans	29,968,192	3,509,441				3,509,441
Transport—						
Loading ramp, Yarmouth, NS	114,674	10,321				10,321
	106,451,282	9,420,499				9,420,499
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,794,797	882,200				882,200
Finance—						
Federal-provincial employment loans program	250,774	24,835				24,835
Municipal Development and Loan Board	1,052,648	59,425				59,425
Special development loans program	299,386					
Winter capital projects fund	1,271,010	159,203				159,203
Regional Economic Expansion—						
Atlantic Development Board carry-over						
projects	27,754	3,602				3,602
Comprehensive development plan agreement	11,971,273	956,134				956,134
	23,667,642	2,085,399				2,085,399
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	4,965,659	2,077,614				2,077,614
Finance—						
Federal-provincial employment loans program	6,876,955	486,964				486,964
Municipal Development and Loan Board	6,823,013	517,828				517,828
Special development loans program	5,375,000	398,288				398,288
Town of Oromocto	215,532	13,851				13,851
Winter capital projects fund	9,861,168	805,940				805,940
Regional Economic Expansion—						
Atlantic Development Board carry-over						
projects	955,324	74,752				74,752
Atlantic Provinces Power Development Act	47,373,007	3,186,102				3,186,102
Special areas and highways agreement—						
Loans	47,255,280	3,926,263				3,926,263
	129,700,938	11,487,602				11,487,602
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779	4,523,998				4,523,998
Federal-provincial fiscal arrangements		58,944				58,944
Municipal Development and Loan Board	58,680,797	3,279,957				3,279,957
Special development loans program	70,300,000	4,952,180				4,952,180
Winter capital projects fund	91,314,928	7,663,057				7,663,057
Regional Economic Expansion—						
Special areas and highways agreement—						
Loans	106,747,239	11,054,778				11,054,778
	388,343,743	31,532,914				31,532,914
ONTARIO—						
Finance—						
Federal-provincial employment loans program	12,618,858	927,307				927,307
Municipal Development and Loan Board	39,699,355	2,389,835				2,389,835
Special development loans program	2,474,175	178,358				178,358
Winter capital projects fund	41,041,200	3,833,333				3,833,333
	95,833,588	7,328,833				7,328,833
MANITOBA—						
Energy, Mines and Resources—						
Regional electrical interconnections	117,449,375	11,927,379				11,927,379
Finance—						
Federal-provincial employment loans program	5,354,998	402,377				402,377
Municipal Development and Loan Board	6,462,026	385,037				385,037
Special development loans program	5,374,845	371,263				371,263
Winter capital projects fund	2,799,314	238,538				238,538
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,048,330					
Loans	7,585,249	791,852				791,852
Special areas and highways agreement—						
Loans	3,499,304	404,450				404,450
	149,573,441	14,520,896				14,520,896

Return on investments—Continued

	Amount invested at March 31, 1982	Amount realized in 1981-82				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued						
Provincial and territorial governments—Concluded						
SASKATCHEWAN—						
Finance—						
Federal-provincial employment loans program	1,019,951	77,193				77,193
Federal-provincial fiscal arrangements	6,356,128					
Municipal Development and Loan Board	3,614,347	227,791				227,791
Winter capital projects fund	13,486	1,471				1,471
Regional Economic Expansion—						
Agricultural service centres—						
Advances	1,305,724					
Loans	6,415,939	757,117				757,117
South Saskatchewan River project—						
Treasury bills	10,446,400	629,607				629,607
	29,171,975	1,693,179				1,693,179
ALBERTA—						
Finance—						
Federal-provincial employment loans program	4,321,937	335,406				335,406
Municipal Development and Loan Board	8,346,092	509,305				509,305
Special development loans program	4,000,000	276,000				276,000
Winter capital projects fund	5,037,430	440,619				440,619
Regional Economic Expansion—						
Agricultural service centres—						
Loans	310,232					
Special areas and highways agreement—						
Loans	3,220,527	340,133				340,133
	25,236,218	1,901,463				1,901,463
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	12,466,720	938,679				938,679
Municipal Development and Loan Board	11,222,074	664,148				664,148
Special development loans program	22,695,831	1,573,511				1,573,511
Winter capital projects fund	16,914,533	1,691,816				1,691,816
	63,299,158	4,868,154				4,868,154
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	23,741	1,919				1,919
Municipal Development and Loan Board		792				792
Winter capital projects fund	297,321	29,040				29,040
Indian Affairs and Northern Development—						
Government of the Northwest Territories	19,271,964	1,625,169				1,625,169
	19,593,026	1,656,920				1,656,920
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	26,315,178	3,357,366				3,357,366
Yukon Territory small business loans	560,399	53,345				53,345
	26,875,577	3,410,711				3,410,711
Total provincial and territorial governments	1,207,859,737	102,856,330				102,856,330
National governments including developing countries—						
China—Finance	49,426,118					
Greece—Finance	6,214,126					
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000	2,218,750				2,218,750
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	686,244,091	16,548,479				16,548,479
Developing countries—						
External Affairs—Canadian International Development Agency—						
Special loan assistance	2,431,555,891	4,869,104				4,869,104
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	6,352					
Total national governments including developing countries	3,198,446,578	23,636,333				23,636,333

Return on investments—Continued

	Amount invested at March 31, 1982	Amount realized in 1981-82				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Continued						
International organizations—						
International financial institutions	445,166,141					
International organizations and associations—						
United Nations bonds	1,853,019	42,756				42,756
Other	2,757,528					
Other international organizations	1,155,518,825					
Total international organizations	1,605,295,513	42,756				42,756
Veterans' Land Act Fund—Advances	282,810,965	17,139,520				17,139,520
Government controlled corporations—						
Canadair Limited—Industry, Trade and Commerce—						
Capital stock	46,618,550					
Loans	14,781,325					
Canada Development Corporation—Finance	322,000,000					
Consolidated Computer Incorporated—Industry, Trade and Commerce	12,395,998					
The de Havilland Aircraft of Canada Limited—Industry, Trade and Commerce—						
Capital stock	40,792,888					
Loans	3,867,200					
Total government controlled corporations	440,455,961					
Private sector enterprises—						
British Yukon Railway Company—Indian Affairs and Northern Development	5,000,000					
Burgeo Leasing Limited—Public Works	188,400	14,343				14,343
Canadian Arctic Producers Limited—Indian Affairs and Northern Development	412,798	19,482				19,482
Canadian defence industry—Industry, Trade and Commerce	45,188,818					
Canadian manufacturers of automotive products—Industry, Trade and Commerce	1,460,485	117,579				117,579
Canadian producers of frozen groundfish—Fisheries and Oceans	928,193	147,980				147,980
Coast Ferries Limited—Transport	100,000					
Coleman Collieries Limited—Energy, Mines and Resources		12,299				12,299
Enterprise development program—Industry, Trade and Commerce	7,950,167	663,848				663,848
Eurocan Pulp and Paper Co Ltd—Public Works	2,025,000	164,537				164,537
Footwear and tanning industries adjustment program—Industry, Trade and Commerce	768,372	209,876				209,876
Groundfish processors—Fisheries and Oceans	430,424	105,096				105,096
Haddock fishermen—Fisheries and Oceans	1,444,463	10,392				10,392
Kennedy Round agreement—Industry, Trade and Commerce	1,109,810					
La Société du Parc Industriel et Commercial Aéroportuaire de Mirabel—Regional Economic Expansion	400					
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000					
Mainland Investments Limited—Regional Economic Expansion			944,994			944,994
Newfoundland and Labrador Development Corporation Limited—Regional Economic Expansion—						
Capital stock	200					
Loans	24,500,000	2,334,510				2,334,510
Oil refinery terminal wharf at Come-by-Chance, Newfoundland—Public Works	14,207,689					
Pharmaceutical industry development assistance program—Industry, Trade and Commerce	90,750	10,714				10,714
Radio Engineering Products Limited—Industry, Trade and Commerce	1,000,000					
Saint John Harbour Bridge Authority—Finance	9,511,303					
Société Inter-Port de Québec—Regional Economic Expansion	400					
Sydney Steel Corporation—Public Works	5,218,162					
Telesat Canada—Communications	30,000,000			2,550,000		2,550,000
Town of Oromocto Development Corporation—Finance	527,055	30,085				30,085
Total private sector enterprises	166,812,889	3,840,741	944,994	2,550,000		7,335,735

Return on investments—Continued

	Amount invested at March 31, 1982	Amount realized in 1981-82				Total
		Interest	Transfer of profits and surpluses	Dividends	Other	
	\$	\$	\$	\$	\$	\$
LOANS, INVESTMENTS AND ADVANCES—Concluded						
Miscellaneous—						
Loans and accountable advances—						
Employment and Immigration—						
Personnel posted abroad		5,644				5,644
External Affairs—						
Personnel posted abroad	3,523,452	278,354				278,354
Posts abroad	5,579,852					
	9,103,304	278,354				278,354
Industry, Trade and Commerce—						
Personnel posted in Canada and abroad	682,258	78,910				78,910
National Defence—						
Imprest accounts, standing advances and authorized loans	25,087,286					
Supply and Services—						
Miscellaneous departmental accountable advances	4,498,320					
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	10,181,189					
Total loans and accountable advances	49,552,357	362,908				362,908
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	24,305,878	2,087,003				2,087,003
Employment and Immigration—						
Assisted passage scheme	43,023,396	121,471				121,471
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,772,262	1,395,162				1,395,162
Finance—						
Ottawa Civil Service Recreational Association	732,340	69,036				69,036
Town of Oromocto	33,443	2,245				2,245
	765,783	71,281				71,281
Indian Affairs and Northern Development—						
Eskimo loan fund	4,140,127	58,092				58,092
Inuvialuit Development Corporation	9,675,000					
Native claimants	37,704,455	351,628				351,628
Chippewa Band of Kettlepoint	65,000					
Indian economic development	43,397,677	1,785,348				1,785,348
Indian housing assistance	5,809,174					
Indian Associations of Canada	23,744					
Indians and Inuit of Quebec	3,500,000	266,875				266,875
Council for Yukon Indians	1,100,000					
	105,415,177	2,461,943				2,461,943
Labour—						
Provincial Workmen's Compensation Boards	4,137,000					
Canada Labour Code—Safety services	15,000					
	4,152,000					
National Defence—						
Canadian Forces housing projects	17,188,988	958,481				958,481
Solicitor General—						
Parolees	9,226					
Supply and Services—						
Defence production loan account	1,724,007	176,784				176,784
Transport—						
Corporation of the City of Montreal—						
Atwater Tunnel	878,360	29,760				29,760
St Remi Tunnel	138,523	6,395				6,395
Fraser River Harbour Commission	285,692	28,661				28,661
Hamilton Harbour Commissioners	3,182,339	91,017				91,017
Lakehead Harbour Commission	534,022	42,612				42,612
Port Alberni Harbour Commission	1,298,620	101,391				101,391
Maritime Employers' Association		442,014				442,014
	6,317,556	741,850				741,850
Veterans Affairs—						
Commonwealth War Graves Commission	65,754					
Total other miscellaneous	217,740,027	8,013,975				8,013,975
Total miscellaneous	267,292,384	8,376,883				8,376,883
Total loans, investments and advances	31,723,243,581	1,588,291,013	1,900,758,927	54,295,215		3,543,345,155

Return on investments—Concluded

	Amount realized in 1981-82				
	Amount invested at March 31, 1982	Interest	Transfer of profits and surpluses	Dividends	Total
	\$	\$	\$	\$	\$
FOREIGN EXCHANGE ACCOUNTS—					
Exchange Fund Account—Advances	2,175,886,611		763,169,308		763,169,308
International Monetary Fund—Subscriptions	2,780,239,993		7,670,075		7,670,075
Total foreign exchange accounts	4,956,126,604		770,839,383		770,839,383
CASH—					
Interest on bank deposits	6,619,818,043	700,671,674			700,671,674
OTHER ACCOUNTS—					
Advancement of industrial technology—Industry, Trade and Commerce		128,652			128,652
Canada student loans—Secretary of State		4,668,055			4,668,055
Electrical Reduction Co Ltd—Public Works		132,315			132,315
Government's holding of unmatured debt	253,458,521	37,681,906			37,681,906
Government Telecommunications Agency revolving fund—Communications		484,260			484,260
Gulf Oil Canada Ltd—Public Works		363,320			363,320
Interest on investment re: military purchases—Supply and Services	104,354,393	3,328,171			3,328,171
Interest on loans and profit on foreign transactions— RCMP—Solicitor General		2,090	4,205		6,295
Interest on loans to employees posted abroad—National Defence		25,817			25,817
Interest on loans to the Unemployment Insurance Account—Finance	35,000,000	5,691,575			5,691,575
Interest on sale of irrigated land—Regional Economic Expansion		21,773			21,773
La Société Immobilière du Vieux Port—Public Works		115,164			115,164
Manufacture of Remembrance Day poppies (Vet- craft)—Veterans Affairs			88,563		88,563
Public Service Commission staff development and training revolving fund—Secretary of State		87,311			87,311
Rent from properties—Public Works				20,838,915	20,838,915
Rental of Crown-owned housing—Employment and Immigration				1,830	1,830
Rentals of public buildings and properties—National Revenue				76,209	76,209
Settlers and Czech student loans and rentals— Employment and Immigration		151			151
Small Craft Harbours—Environment		10,970			10,970
Supply revolving fund—Supply and Services		5,722,140			5,722,140
Sundries—Indian Affairs and Northern Development		256,539			256,539
Sundries—Industry, Trade and Commerce		138,068			138,068
Sundries—Public Works				279,754	279,754
Sundries—Transport				1,879	1,879
Sundries—Veterans Affairs				20,325	20,325
Total other accounts	392,812,914	58,858,277	92,768	21,218,912	80,169,957
TOTAL RETURN ON INVESTMENTS	43,692,001,142	2,347,820,964	2,671,691,078	54,295,215	5,095,026,169

Summary of statutory appropriations by department for the year ended March 31, 1982

	Expected use ⁽¹⁾		Actual use		Variances	
	Budgetary	Non-budgetary	Budgetary	Non-budgetary	Budgetary	Non-budgetary
	\$	\$	\$	\$	\$	\$
Agriculture	279,204,200	348,254,000	273,553,489	415,857,664	5,650,711	- 67,603,664
Communications	17,722,000		23,101,564	3,942,948	- 5,379,564	- 3,942,948
Consumer and Corporate Affairs	7,974,600		9,302,780		- 1,328,180	
Economic Development	1,105,600		1,200,975		- 95,375	
Employment and Immigration	1,160,445,600		1,125,176,517	2,469,259	35,269,083	- 2,469,259
Energy, Mines and Resources	- 4,539,615,400	100,000,000	- 2,781,562,509	108,000,000	- 1,758,052,891	- 8,000,000
Environment	37,716,025		43,696,335		- 5,980,310	
External Affairs	13,516,600	28,929,000	15,533,795	138,797,169	- 2,017,195	- 109,868,169
Finance	19,240,315,592	106,162,000	19,754,313,880	368,860,491	- 513,998,288	- 262,698,491
Fisheries and Oceans	20,223,600		25,092,411		- 4,868,811	
Governor General	451,535		459,079		- 7,544	
Indian Affairs and Northern Development ..	22,416,600		41,533,000		- 19,116,400	
Industry, Trade and Commerce	156,818,600	80,133,000	174,275,222	- 234,411,896	- 17,456,622	314,544,896
Justice	70,599,600		73,765,800		- 3,166,200	
Labour	22,038,300		25,282,201	1,000,000	- 3,243,901	- 1,000,000
National Defence	492,929,000		519,497,458		- 26,568,458	
National Health and Welfare	17,228,263,600		17,225,082,268		3,181,332	
National Revenue	80,945,600		93,855,259		- 12,909,659	
Parliament	47,574,000		50,431,889		- 2,857,889	
Post Office	178,598,000		112,168,298		66,429,702	
Privy Council	5,314,333		7,164,574		- 1,850,241	
Public Works	198,619,600	20,700,000	246,908,403	572,200,000	- 48,288,803	- 551,500,000
Regional Economic Expansion	7,069,600		8,204,198		- 1,134,598	
Science and Technology	12,970,500		15,021,500		- 2,051,000	
Secretary of State	1,747,367,600		1,746,321,358		1,046,242	
Social Development	310,000		359,000		- 49,000	
Solicitor General	130,870,600		141,384,901		- 10,514,301	
Supply and Services	38,021,600		34,764,139	- 2,131,785	3,257,461	2,131,785
Transport	478,224,600		484,376,414	- 14,661,076	- 6,151,814	14,661,076
Treasury Board	4,880,600		95,237,448		- 90,356,848	
Veterans Affairs	14,298,600		16,383,110		- 2,084,510	
Total	37,177,190,885	684,178,000	39,601,884,756	1,359,922,774	- 2,424,693,871	- 675,744,774

⁽¹⁾ Represents statutory amounts included in the Main and Supplementary Estimates for 1981-82.

Interest on the public debt

UNMATURED DEBT—

Marketable bonds—

Payable in Canadian currency—

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
P 1—1936-96	Mar/Sept 15		3	55,000,000
T 15—1956-96/98 (conversion loan)	Mar/Sept 15		3½	197,045,000
T 29—1958-83 (conversion loan)	Mar/Sept 1		4½	1,992,679,450
AT 21—1963-88	June/Dec 1		5	100,000,000
CT 9—1964-88	June/Dec 1		5	50,000,000
CT 12—1964/65-90	May/Nov 1		5½	225,000,000
F 6—1966/67-92	Mar/Sept 1		5½	225,000,000
F 12—1967-90	May/Nov 1		5½	125,000,000
F 23—1967-94	June/Dec 1		6½	125,000,000
F 33—1968-95	Apr/Oct 1		6½	100,000,000
F 39—1974-84	Apr/Oct 1		7½	69,821,000
F 47—1969/70/77-86	Apr/Oct 1		8	410,380,000
F 57—1975/78-85	June/Dec 15		8	116,479,000
F 61—1971-89	Feb/Aug 15		6½	150,000,000
F 68—1976-81 (matured Aug 1, 1981)	Feb/Aug 1	4 months	7½	887,500
F 75—1977-82	Jan/July 1		7½	1,151,500
F 79—1980-87	June/Dec 1		8	7,000
F 81—1979-84	Apr/Oct 1		8	77,000
F 84—1974-82 (matured Feb 1, 1982)	Feb/Aug 1	10 months	9½	592,835,000
F 85—1974/75/76/77-94 (cancelled Apr 1, 1981)	June/Dec 15		9½	- 14,625,000
F 85—1974/75/76/77-94 (cancelled Apr 9, 1981)	June/Dec 15		9½	- 7,300,000
F 85—1974/75/76/77-94	June/Dec 15		9½	895,745,000
F 87—1974-84	Apr/Oct 1		9½	322,309,000
F 91—1975/79-84	Apr/Oct 1		8½	749,000
F 96—1980-85	Apr/Oct 1		9½	1,345,000
F 97—1975/76-95 (cancelled Apr 1, 1981)	Apr/Oct 1		10	- 12,750,000
F 97—1975/76-95 (cancelled Apr 9, 1981)	Apr/Oct 1		10	- 6,375,000
F 97—1975/76-95	Apr/Oct 1		10	824,500,000
J 1—1976/78-81 (matured June 1, 1981)	June/Dec 1	2 months	8½	1,000,000,000
J 2—1976/78-2001 (cancelled Apr 1, 1981)	Apr/Oct 1		9½	- 16,250,000
J 2—1976/78-2001 (cancelled Apr 9, 1981)	Apr/Oct 1		9½	- 8,125,000
J 2—1976/78-2001	Apr/Oct 1		9½	1,557,750,000
J 4—1976-81 (matured Dec 15, 1981)	June/Dec 15	8½ months	8½	300,000,000
J 6—1977-82	Apr/Oct 1		7½	675,000,000
J 7—1977-2002 (cancelled Apr 1, 1981)	Feb/Aug 1		8½	- 3,000,000
J 7—1977-2002 (cancelled Apr 9, 1981)	Feb/Aug 1		8½	- 1,500,000
J 7—1977-2002	Feb/Aug 1		8½	279,000,000
J 8—1977-82	Jan/July 1		8	900,000,000
J 9—1977/78-97 (cancelled Apr 1, 1981)	May/Nov 15		9½	- 12,000,000
J 9—1977/78-97 (cancelled Apr 9, 1981)	May/Nov 15		9½	- 6,000,000
J 9—1977/78-97	May/Nov 15		9½	1,140,000,000
J 11—1977-87	Jan/July 1		8½	525,000,000
J 12—1977-82	Apr/Oct 15		8	475,000,000
J 13—1977-99 (cancelled Apr 1, 1981)	Apr/Oct 15		9	- 7,250,000
J 13—1977-99 (cancelled Apr 9, 1981)	Apr/Oct 15		9	- 3,625,000
J 13—1977-99	Apr/Oct 15		9	687,000,000
J 14—1978-83	Feb/Aug 1		8½	575,000,000
J 15—1978-88	Feb/Aug 1		8½	125,000,000
J 16—1978-81 (matured Apr 1, 1981)	Apr/Oct 1		8½	100,000,000
J 17—1978-83	May/Nov 15		8½	950,000,000
J 18—1978-2003 (cancelled Apr 1, 1981)	Apr/Oct 1		9½	- 9,000,000
J 18—1978-2003 (cancelled Apr 9, 1981)	Apr/Oct 1		9½	- 4,500,000
J 18—1978-2003	Apr/Oct 1		9½	868,500,000
J 19—1978-83	June/Dec 15		9	350,000,000
J 20—1978/79-82 (matured Feb 1, 1982)	Feb/Aug 1	10 months	9½	475,000,000
J 21—1978/79-84	Feb/Aug 1		9½	1,000,000,000
J 22—1978-2000 (cancelled Apr 1, 1981)	June/Dec 15		9½	- 6,250,000
J 22—1978-2000 (cancelled Apr 9, 1981)	June/Dec 15		9½	- 3,125,000
J 22—1978-2000	June/Dec 15		9½	606,250,000
J 23—1979/80-84	June/Dec 1		10	1,075,000,000
J 24—1979-2004	Feb/Aug 1		10½	2,200,000,000
J 25—1979-2002	May/Nov 1		10	1,850,000,000
J 26—1979-89	Apr/Oct 1		10	200,000,000
J 27—1979-82	Apr/Oct 15		10½	200,000,000
J 28—1979-84	Apr/Oct 1		10½	300,000,000
J 29—1979/80-89	Apr/Oct 1		10½	350,000,000
J 30—1979-2004	Apr/Oct 1		10½	600,000,000
J 31—1979/80-82	June/Dec 15		11½	875,000,000
J 32—1979/80-84	June/Dec 15		11½	700,000,000
J 33—1979/80-89	June/Dec 15		11½	450,000,000
J 34—1979/80-2002	June/Dec 15		11½	1,225,000,000
J 35—1980-2003	Feb/Aug 1		11½	1,700,000,000

1981-82					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1980-81	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
1,650,000			1,650,000	1,650,000	
7,389,187			7,389,187	7,389,187	
89,670,573			89,670,573	89,670,571	2
5,000,000			5,000,000	5,000,000	
2,500,000			2,500,000	2,500,000	
11,812,500			11,812,500	11,812,500	
12,937,500			12,937,500	12,937,500	
6,562,500			6,562,500	6,562,500	
7,812			7,812	7,812	
6,500,000			6,500,000	6,500,000	
5,236,575			5,236,575	5,236,575	
32,830,400			32,830,400	32,830,400	
9,318,320			9,318,320	9,318,320	
10,125,000			10,125,000	10,125,000	
21,448			21,448	64,344	- 42,896
86,363			86,363	86,363	
560			560	237	323
6,160			6,160	6,160	
45,697,697			45,697,697	54,837,237	- 9,139,540
82,405,395			82,405,395	84,228,009	- 1,822,614
29,813,583			29,813,583	29,813,583	
65,538			65,538	65,537	1
127,775			127,775	68,637	59,138
80,537,500			80,537,500	82,450,000	- 1,912,500
14,583,333			14,583,333	87,500,000	- 72,916,667
145,670,625			145,670,625	147,986,250	- 2,315,625
18,062,500			18,062,500	25,500,000	- 7,437,500
52,312,500			52,312,500	52,312,500	
23,953,125			23,953,125	24,281,250	- 328,125
72,000,000			72,000,000	72,000,000	
103,160,625			103,160,625	104,478,750	- 1,318,125
43,312,500			43,312,500	43,312,500	
38,000,000			38,000,000	38,000,000	
60,402,656			60,402,656	61,911,563	- 1,508,907
47,437,500			47,437,500	47,437,500	
10,937,500			10,937,500	10,937,500	
83,125,000			83,125,000	8,250,000	- 8,250,000
81,225,000			81,225,000	83,125,000	
31,500,000			31,500,000	82,507,500	- 1,282,500
38,593,750			31,500,000	31,500,000	
97,500,000			38,593,750	46,312,500	- 7,718,750
			97,500,000	97,500,000	
57,928,711			57,928,711	58,728,516	- 799,805
107,500,000			107,500,000	102,988,198	4,511,802
225,500,000			225,500,000	225,500,000	
185,000,000			185,000,000	185,000,000	
20,000,000			20,000,000	20,000,000	
21,500,000			21,500,000	21,500,000	
31,500,000			31,500,000	31,500,000	
36,750,000			36,750,000	36,102,026	647,974
63,000,000			63,000,000	63,000,000	
102,812,500			102,812,500	102,450,314	362,186
80,500,000			80,500,000	80,293,219	206,781
50,625,000			50,625,000	47,707,451	2,917,549
137,812,500			137,812,500	129,730,123	8,082,377
199,750,000			199,750,000	190,426,281	9,323,719

Interest on the public debt—Continued

UNMATURED DEBT—Continued

Marketable bonds—Concluded

Payable in Canadian currency—Concluded

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
J 36—1980-83	Mar/Sept 15		13½	300,000,000
J 37—1980-85 (partial exchange during year to J38)	Mar/Sept 15		13½	— 2,000 }
J 37—1980-85	Mar/Sept 15		13½	849,995,000 }
J 38—1980-90 (in exchange for J37)	Mar/Sept 15		13½	2,000 }
J 38—1980-90	Mar/Sept 15		13½	5,000 }
J 39—1980/81-2000	Mar/Sept 15		13½	750,000,000
J 40—1980-85	May/Nov 1		13	1,800,000,000
J 42—1980/81-2001	May/Nov 1		13	1,325,000,000
J 43—1980-83	Mar/Sept 15		11½	400,000,000
J 44—1980-85	Jan/July 1		11½	450,000,000
J 45—1980-83	Feb/Aug 1		10½	250,000,000
J 46—1980-85	Apr/Oct 1		10½	325,000,000
J 47—1980-82	Apr/Oct 15		12½	150,000,000
J 48—1980-84	Apr/Oct 1		12½	775,000,000
J 50—1980-83	June/Dec 15		13½	200,000,000
J 53—1980-99	June/Dec 1		13½	400,000,000
J 54—1981-83	June/Dec 15		12½	275,000,000
J 55—1981-86	Feb/Aug 1		12½	725,000,000
J 57—1981-84 (partial exchange during year to J 58)	Feb/Aug 1		13½	— 25,000 }
J 57—1981-84	Feb/Aug 1		13½	450,000,000 }
J 58—1981-89 (in exchange for J 57)	Feb/Aug 1		13½	25,000 }
J 59—1981-85	Feb/Aug 1		13½	600,000,000
J 61—1981-86 (partial exchange during year to J 62)	May/Nov 1		14½	— 1,000 }
J 61—1981-86 (issued May 1, 1981)	May/Nov 1	11 months	14½	500,000,000 }
J 62—1981-91 (in exchange for J 61)	May/Nov 1		14½	1,000
J 63—1981-84 (issued June 1, 1981)	Apr/Oct 1	10 months	16½	400,000,000
J 63—1981-84 (issued July 31, 1981)	Apr/Oct 1	8 months	16½	175,000,000
J 64—1981-86 (issued June 1, 1981)	June/Dec 1	10 months	15½	550,000,000
J 64—1981-86 (issued July 31, 1981)	June/Dec 1	8 months	15½	350,000,000
J 66—1981-2001 (issued June 1, 1981)	Feb/Aug 1	10 months	15½	250,000,000
J 66—1981-2001 (issued July 31, 1981)	Feb/Aug 1	8 months	15½	175,000,000
J 67—1981-83 (issued July 1, 1981)	Apr/Oct 15	9 months	16	75,000,000
J 68—1981-86 (issued July 1, 1981)	Jan/July 1	9 months	14½	450,000,000
J 70—1981-2000 (issued July 1, 1981)	Jan/July 1	9 months	15	175,000,000
J 71—1981-83 (issued Oct 15, 1981)	Apr/Oct 15	5½ months	18½	100,000,000
J 72—1981-86 (partial exchange during year to J 73)	Apr/Oct 1		18	— 2,000 }
J 72—1981-86 (issued Oct 15, 1981)	Apr/Oct 1	5½ months	18	400,000,000 }
J 73—1981-91 (in exchange for J 72)	Apr/Oct 1		18	2,000
J 74—1982-84 (issued Feb 1, 1982)	Aug/Feb 1	2 months	16	150,000,000
J 75—1982-87 (issued Feb 1, 1982)	Aug/Feb 1	2 months	15½	650,000,000
J 77—1982-84 (issued Mar 31, 1982)	Aug/Feb 1		15	225,000,000
J 78—1982-87 (issued Mar 31, 1982)	Sept/Mar 15		15	400,000,000
J 79—1982-2002 (issued Mar 31, 1982)	Sept/Mar 15		15½	200,000,000
Matured or transferred in 1980-81				

45,897,960,450

Payable in foreign currencies—

United States dollars—⁽¹⁾

1962-87 (redeemed Apr 15, 1981 and Oct 15, 1981)	Apr/Oct 15	various	5	1,895,040
1962-87	Apr/Oct 15		5	64,790,880
1968-88	June/Dec 1		6½	122,710,000
1978-83	Apr/Oct 1		8	306,775,000
1978-83	Apr/Oct 15		9	490,840,000
1978-85	Apr/Oct 1		8.2	306,775,000
1978-98	Apr/Oct 1		8½	306,775,000
1978-98	Apr/Oct 15		9½	429,485,000
1981-86 (issued Nov 3, 1981)	May/Nov 3	5 months	16½	368,130,000
				2,398,175,920

Deutsche marks—⁽²⁾

1978-83	May 20		4½	305,280,000
1978-84	May 10		5	254,400,000
				559,680,000

Swiss francs—⁽³⁾

1979-89	Mar 20		3½	190,620,000
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Japanese yen—⁽⁴⁾

1979-84	Mar/Sept 27		6.4	148,710,000
				3,297,185,920
				49,195,146,370

1981-82					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1980-81	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
41,250,000			41,250,000	39,768,293	1,481,707
116,874,026			116,874,026	117,101,149	- 227,123
974			974	689	285
103,191,714			103,191,714	42,715,805	60,475,909
233,807,051			233,807,051	120,446,224	113,360,827
171,849,314			171,849,314	116,528,142	55,321,172
45,000,000			45,000,000	40,233,256	4,766,744
50,625,000			50,625,000	47,618,338	3,006,662
26,250,000			26,250,000	17,814,972	8,435,028
34,937,500			34,937,500	25,787,026	9,150,474
18,375,000			18,375,000	10,623,790	7,751,210
96,875,000			96,875,000	62,438,180	34,436,820
26,500,000			26,500,000	9,995,866	16,504,134
54,000,000			54,000,000	24,097,046	29,902,954
34,786,329			34,786,329	7,546,688	27,239,641
90,625,000			90,625,000	20,672,739	69,952,261
62,028,083			62,028,083	6,510,950	55,517,133
2,292			2,292		2,292
79,790,414			79,790,414	3,174,840	76,615,574
66,458,200	5,000,000	1,399,820	72,858,020		72,858,020
133			133		133
54,226,050	2,400,000	476,598	57,102,648		57,102,648
19,049,252	1,050,000	279,578	20,378,830		20,378,830
69,895,829	9,625,000	1,373,824	80,894,653		80,894,653
35,778,307	6,125,000	1,096,220	42,999,527		42,999,527
32,830,480	5,000,000	826,630	38,657,110		38,657,110
18,450,516	3,062,500	951,097	22,464,113		22,464,113
8,984,939	- 150,000	100,136	8,935,075		8,935,075
49,781,250		1,446,544	51,227,794		51,227,794
19,687,500	875,000	968,072	21,530,572		21,530,572
8,593,750	400,000	109,236	9,102,986		9,102,986
33,139,560	3,000,000	1,181,528	37,321,088		37,321,088
165			165		165
4,000,000		181,668	4,181,668		4,181,668
16,791,667		1,636,604	18,428,271		18,428,271
	562,500	280,292	842,792		842,792
	2,000,000	941,180	2,941,180		2,941,180
	500,000	871,113	1,371,913		1,371,913
4,446,693,006	39,450,000	14,120,940	4,500,263,946	104,645,204 3,630,658,610	- 104,645,204 869,605,336
47,376			47,376	47,848	- 472
3,146,326			3,146,326	3,177,651	- 31,325
8,194,313			8,194,313	8,083,281	111,032
23,886,000			23,886,000	23,676,000	210,000
43,162,200			43,162,200	42,334,200	828,000
24,483,150			24,483,150	24,267,900	215,250
25,752,094			25,752,094	25,525,688	226,406
38,816,006			38,816,006	38,071,381	744,625
23,414,679	539,280		23,953,959		23,953,959
190,902,144	539,280		191,441,424	165,183,949	26,257,475
14,828,063			14,828,063	18,939,666	- 4,111,603
13,207,534			13,207,534	16,976,854	- 3,769,320
28,035,597			28,035,597	35,916,520	- 7,880,923
6,986,100			6,986,100	6,774,796	211,304
9,870,377			9,870,377	10,800,310	- 929,933
235,794,218	539,280		236,333,498	218,675,575	17,657,923
4,682,487,224	39,989,280	14,120,940	4,736,597,444	3,849,334,185	887,263,259

Interest on the public debt—Continued

UNMATURED DEBT—Concluded

Canada savings bonds—

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
S 22—1967-80 (interest expense adjustment)	various	various	6	
S 23—1968-82 (redeemed during 1981-82)	various	various	7	7,224,450 }
S 23—1968-82	various	various	7	228,256,150 }
S 25—1970-81 (matured Nov 1, 1981)	various	various	8	668,722,350 }
S 26—1971-80 (interest expense adjustment)	various	various	7½	
S 27—1972-84 (redeemed during 1981-82)	various	various	7½	35,882,600 }
S 27—1972-84	various	various	7½	506,331,850 }
S 28—1973-85 (redeemed during 1981-82)	various	various	7½-8	22,802,800 }
S 28—1973-85	various	various	7½-8	278,300,350 }
S 29—1974-83 (redeemed during 1981-82)	various	various	9½	285,389,650 }
S 29—1974-83	various	various	9½	1,920,501,500 }
S 30—1975-84 (redeemed during 1981-82)	various	various	9½	166,967,450 }
S 30—1975-84	various	various	9½	997,262,850 }
S 31—1976-85 (redeemed during 1981-82)	various	various	9½	86,850,900 }
S 31—1976-85	various	various	9½	515,908,000 }
S 32—1977-86 (redeemed during 1981-82)	various	various	10½-19½	67,037,300 }
S 32—1977-86	various	various	10½-19½	463,609,100 }
S 33—1978-85 (redeemed during 1981-82)	various	various	10½-19½	507,458,100 }
S 33—1978-85	various	various	10½-19½	3,343,233,300 }
S 34—1979-86 (redeemed during 1981-82)	various	various	10½-19½	595,915,500 }
S 34—1979-86	various	various	10½-19½	2,411,386,700 }
S 35—1980-87 (redeemed during 1981-82)	various	various	10½-19½	954,938,736 }
S 35—1980-87	various	various	10½-19½	1,769,576,700 }
S 36—1981-88 (redeemed during 1981-82)	various	various	10½-19½	274,491,198 }
S 36—1981-88	various	various	10½-19½	12,543,101,800 }
				28,651,149,334

Special Non-Marketable Bonds—

Canada Pension Plan Investment Fund				154,003,000 ⁽⁵⁾
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Treasury Bills—

Unamortized balance carried forward at March 31, 1981				
Amortization of discount on 1981-82 issues				19,375,000,000
				19,375,000,000

Notes and loans payable in foreign currencies—

United States dollars— ⁽¹⁾				
Canadian banks	various			
American banks	various			
Deutsche marks— ⁽²⁾				
1978-82	May 2		5	203,520,000
Swiss francs— ⁽³⁾				
1979-82 (matured Mar 8, 1982)	Mar 8		2½	429,450,000
1979-85	Mar 14		3	317,700,000
1982-87	Mar 8		7½	254,160,000
				1,001,310,000
Japanese yen— ⁽⁴⁾				
1979-89	Feb/Aug 19		7.1	173,495,000
1979-99	Feb/Aug 19		7.5	173,495,000
				346,990,000
				1,551,820,000
Total interest on unmatured debt				98,927,118,704

SPECIFIED PURPOSE ACCOUNTS—

Canada Pension Plan Account	various	various	various	21,547,206,287
Unemployment Insurance Account	various		various	— 318,275,601
Annuities agents' pension account	June/Sept 30 Dec/Mar 31		4	69,428
Interest overpayment for 1979-80 and 1980-81				
Government Annuities Account	Mar 31		7	1,171,975,134
Canadian Forces Superannuation Account	June/Sept 30 Dec/Mar 31		various	10,343,553,408
Regular forces death benefit account	June/Sept 30 Dec/Mar 31		various	42,662,360
Members of Parliament retiring allowances account	various		6	13,861,821
Royal Canadian Mounted Police—				
Dependants' pension fund	Mar 31		4	11,264,529
Superannuation Account	June/Sept 30 Dec/Mar 31		various various	1,212,155,985

1981-82					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1980-81	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
1,294,108			1,294,108	5,622,872	- 4,328,764
59,114,003			59,114,003	38,216,751	20,897,252
128,356,472			128,356,472	113,125,691	15,230,781
8,393,742			8,393,742	75,528,032	- 67,134,290
114,682,323			114,682,323	72,458,082	42,224,241
61,730,684			61,730,684	37,741,171	23,989,513
371,742,780			371,742,780	262,270,542	109,472,238
193,705,220			193,705,220	134,060,330	59,644,890
97,411,154			97,411,154	67,384,745	30,026,409
107,239,748			107,239,748	75,320,547	31,919,201
701,965,817		- 38	701,965,779	532,057,089	169,908,690
485,457,842			485,457,842	463,935,571	21,522,271
396,890,140		11,385,148	408,275,288	169,941,094	238,334,194
1,032,215,292		110,944,997	1,143,160,289		1,143,160,289
3,760,199,325		122,330,107	3,882,529,432	2,047,662,517	1,834,866,915
14,282,645			14,282,645	11,935,524	2,347,121
	710,873,625		710,873,625	497,497,234	213,376,391
	2,762,794,698		2,762,794,698	1,876,116,031	886,678,667
	3,473,668,323		3,473,668,323	2,373,613,265	1,100,055,058
97,480,913			97,480,913	44,420,841	53,060,072
97,480,913			97,480,913	9,884,231	- 9,884,231
				54,305,072	43,175,841
10,674,120			10,674,120	13,033,100	- 2,358,980
12,458,974			12,458,974	12,454,531	4,443
9,703,500			9,703,500	9,254,546	448,954
1,087,258		3,950,400	5,037,658		5,037,658
23,249,732		3,950,400	27,200,132	21,709,077	5,491,055
12,922,302			12,922,302	13,690,252	- 767,950
13,650,318			13,650,318	14,461,533	- 811,215
26,572,620			26,572,620	28,151,785	- 1,579,165
157,977,385		3,950,400	161,927,785	117,199,034	44,728,751
8,614,946,579	3,513,657,603	140,401,447	12,269,005,629	8,399,744,525	3,869,261,104
143,150,928			143,150,928	91,445,066	51,705,862
37,541,397			37,541,397	12,849,565	24,691,832
1,470			1,470	1,567	- 97
1,279			1,279	1,414	- 135
- 64,997			- 64,997		- 64,997
79,809,754			79,809,754	81,033,651	- 1,223,897
415,765,659			415,765,659	436,073,029	- 20,307,370
464,510,610			464,510,610	314,515,712	149,994,898
1,822,444			1,822,444	1,489,302	333,142
1,805,034			1,805,034	1,590,123	214,911
965,954			965,954	806,598	159,356
989,636			989,636	869,952	119,684
48,227,622			48,227,622	36,870,908	11,356,714
48,613,658			48,613,658	40,505,648	8,108,010

Interest on the public debt—*Concluded*

	Interest due dates	Period if less than one year	Rate of interest %	Amount of principal \$
SPECIFIED PURPOSE ACCOUNTS—<i>Concluded</i>				
Public Service death benefit account	June/Sept 30			
	Dec/Mar 31		various	141,259,132
Public Service Superannuation Account	June/Sept 30			
	Dec/Mar 31			14,757,155,902
Supplementary Retirement Benefits Account	June/Sept 30		various	
	Dec/Mar 31		various	1,215,769,563
Diplomatic Services	various	various	various	
Judges	various	various	various	
Lieutenant-Governors	various	various	various	
Judges superannuation account	various	various	various	
Deposit and trust accounts—				
Common school funds—				
Ontario	Jan/July 1	various	5	1,502,256 ⁽⁶⁾
Quebec	Jan/July 1	various	5	1,175,515 ⁽⁶⁾
Foreign claims fund	Mar/Sept 30		various	2,033,801
Rumania claims fund insurance	Mar/Sept 30		various	
War claims fund—World War II	Mar 31		various	7,546,504
Canadian Dairy Commission—Contingency levy	various	various	various	
Guarantee deposits—Reserve resources	various	various	various	588,775
Guarantee deposits—Rotating herds	various	various	various	28,493
Land assurance fund	Mar 31		3	569,705
Federal court special account	Mar/Sept 30		various	10,165,861
Contractors' security deposits	various	various	various	13,668,821
Army benevolent fund	Mar/Sept 30		various	1,460,483
Halifax 1917 explosion pension account	Sept/Mar 31		various	1,311,160
Indian band funds	Mar 31	various	various	383,962,657
Indian compensation funds	Mar 31		various	74,102
Indian rental suspense account	Mar 31	various	various	12,822,168
Special account—Nigeria	June/Sept 30			
	Dec/Mar 31			3,648,164
Indian estate accounts	Mar 31	various	various	3,472,640
Indian mentally incompetent accounts	Mar 31	various	various	
Indian guardianship accounts	Mar 31	various	various	
Indian savings accounts	Mar 31	various	various	24,786,127
Medical Research Council—Donations and bequests	Mar/Sept 30		various	90,016
Post Office guarantee fund—Cash	Sept/Mar 31		various	
Maritime pollution claims fund	June/Sept 30		various	
	Dec/Mar 31		various	74,352,464
Western grain stabilization account	various		various	452,198,633
Mackenzie King trust account	Mar 31		9.28	283,282
Strathcona trust fund	May/Nov 15		various	
Queen's Fellowship fund	Mar/Sept 30		various	326,290
Inmates' trust fund	June/Sept 30		various	
	Dec/Mar 31		various	4,020,390
NATO—Symposium—Measurement of trace metals	various	various	various	
Corporation of the town of Wallacebury	various	various	various	
Veterans administration and welfare trust fund	various	various	various	633,356
Truro Gypsum Products Ltd	various	various	various	
Allocation of Special Drawing Rights of the International Monetary Fund	various	various	various	
Atomic Energy of Canada Limited	various	various	various	20,000,000
Crown Assets Disposal Corporation	various	various	various	
Farm Credit Corporation	various	various	various	
St Lawrence Seaway Authority	various	various	various	1,000,000
National Museums of Canada—Trust account	various			329,683
National Museums of Canada—Special account	various		various	
Royal Canadian Mounted Police—Benefit fund	Mar 31		various	804,251
				1,022,855,597
Total interest on specified purpose accounts				51,161,513,545
TOTAL INTEREST ON THE PUBLIC DEBT				150,088,632,249

(1) Converted to \$1 US = \$1.2271 Canadian.

(2) Converted to 1 DM = \$.5088 Canadian.

(3) Converted to 1 SF = \$.6354 Canadian.

(4) Converted to 1 Y = \$.004957 Canadian.

(5) Term of maturity in 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(6) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

1981-82					
Interest	Discount or premiums	Commission and remuneration charged to expenditure	Total	1980-81	Increase or decrease (-)
\$	\$	\$	\$	\$	\$
5,247,240			5,247,240	4,016,623	1,230,617
5,942,261			5,942,261	4,424,357	1,517,904
573,264,357			573,264,357	476,815,205	96,449,152
618,981,751			618,981,751	502,547,819	116,433,932
67,596,102			67,596,102	42,053,026	25,543,076
90,931,583			90,931,583	52,257,895	38,673,688
2,166			2,166	1,413	753
61,617			61,617	54,434	7,183
6,392			6,392	2,187	4,205
3,945			3,945	33,487	- 29,542
77,149			77,149	21,271	55,878
56,740			56,740	16,352	40,388
254,624			254,624	411,803	- 157,179
				2,765	- 2,765
1,021,170			1,021,170	679,374	341,796
				728,594	- 728,594
152,343			152,343	12,960	139,383
4,188			4,188	2,840	1,348
16,062			16,062	14,282	1,780
1,083,961			1,083,961	708,259	375,702
1,423,193			1,423,193	1,059,388	363,805
211,668			211,668	201,061	10,607
126,699			126,699	98,618	28,081
43,782,577			43,782,577	30,194,206	13,588,371
16,362			16,362	20,596	- 4,234
1,499,927			1,499,927	931,874	568,053
648,523			648,523	477,985	170,538
149,443			149,443	387,701	- 238,258
31,126			31,126	15,110	16,016
198,775			198,775	105,775	93,000
3,838,860			3,838,860	867,807	2,971,053
13,408			13,408	9,711	3,697
7,724			7,724	4,110	3,614
4,632,653			4,632,653	3,466,326	1,166,327
5,712,626			5,712,626	3,853,366	1,859,260
50,524,053			50,524,053	15,542,609	34,981,444
43,358			43,358	28,530	14,828
65,198			65,198	67,081	- 1,883
10,523			10,523	7,357	3,166
382,287			382,287	101,310	280,977
				5,154	- 5,154
				867	- 867
30,377			30,377	3,174	27,203
				1,261	- 1,261
135,012,183			135,012,183	94,047,099	40,965,084
3,423,231			3,423,231	2,632,771	790,460
				8,247	- 8,247
47,137			47,137	133,600	- 86,463
44,985			44,985		44,985
50,747			50,747	26,898	23,849
				268,295	- 268,295
6,610			6,610	9,748	- 3,138
254,600,490			254,600,490	157,176,135	97,424,355
2,859,778,352			2,859,778,352	2,257,435,116	602,343,236
11,474,724,931	3,513,657,603	140,401,447	15,128,783,981	10,657,179,641	4,471,604,340

Financial assistance under budgetary appropriations

This statement summarizes financial assistance under budgetary appropriations for both agent and other Crown corporations. It should be read in conjunction with Table 7.5 in Section 7 of this volume. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating deficits and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations authorized by Parliament during 1981-82.

Financial assistance under budgetary appropriations For the year ended March 31, 1982

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
	\$	\$	\$
Agent Crown corporations⁽²⁾			
Atomic Energy of Canada Limited	283,934,531	255,227,531	28,707,000
Canada Mortgage and Housing Corporation	968,654,327	968,654,327	
Canadian Arsenals Limited	34,500		34,500
Canadian Broadcasting Corporation	664,618,680	604,618,680	60,000,000
Canadian Commercial Corporation	18,716,999	18,716,999	
Canadian Dairy Commission	4,253,634	4,105,145	148,489
Canadian Film Development Corporation	1,137,771	1,137,771	
Canadian Livestock Feed Board	17,503,573	17,497,404	6,169
Canadian Patents and Development Limited	350,000	350,000	
Cape Breton Development Corporation	133,015,236	34,542,236	98,473,000
Defence Construction (1951) Limited	10,372,000		10,372,000
Export Development Corporation	36,000,000	36,000,000	
Federal Business Development Bank	17,627,728	17,627,728	
The Jacques Cartier and Champlain Bridges Incorporated	2,371,000	2,371,000	
National Battlefields Commission	1,413,000	1,413,000	
National Capital Commission	97,774,370	47,484,370	50,290,000
National Harbours Board	39,238,910	3,334,290	35,904,620
Northern Canada Power Commission	1,900,000	1,900,000	
Northern Transportation Company Limited	641,937	641,937	
Uranium Canada, Limited	55,205	55,205	
	2,299,613,401	2,015,677,623	283,935,778
Other Crown corporations			
Canadian National Railway System	157,978,658	157,693,773	284,885
Great Lakes Pilotage Authority, Ltd	638,929	638,929	
VIA Rail Canada Inc.	540,617,652	540,617,652	
	699,235,239	698,950,354	284,885
Total	2,998,848,640	2,714,627,977	284,220,663

⁽¹⁾ Excludes grants and contributions paid to Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed. Therefore, the Corporation's financial information is not reported in this table as well as in the summaries of Financial Position and Financial Interest displayed in Tables 7.4 and 7.5 in Section 7 of this volume. Financial assistance under budgetary appropriations used by the Corporation for the period October 16, 1981 to March 31, 1982 totalled \$243,441,140. This was net of revenues of \$814,939,774.

SECTION 15

**1981-82
PUBLIC ACCOUNTS**

Index

INDEX

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Accounting entity, Government of Canada as an, **2·11**
 Accounts payable, **1·10, 2·9, 9·2, 9·3**
 Accrual accounts, **1·15, 1·16**
 Accumulated deficit, **2·8, 2·12, 12·3**
 as a percentage of gross national product (chart), **12·4**
 from Confederation to March 31, 1982, **12·4, 12·5**
 in terms of total liabilities and net recorded assets, **12·3**
 per capita (chart), **12·4**
 Administered trust accounts, **8·12, 8·20**
 Advance payments, Statistics Canada, **8·11, 8·19**
 Advancement of industrial technology, **14·12**
 Advances—Exchange Fund Account, **2·8, 5·6, 10·2, 14·12**
 African Development Bank, **7·33**
 African Development Fund, **7·33**
 Agent Crown corporations, financial information regarding, **2·13**
 Agricultural Development Fund, **7·33**
 Agricultural service centres, **7·26**
 advances, **7·23, 7·24, 7·26, 14·8, 14·9**
 loans, **7·23, 7·24, 7·26, 7·47, 14·8, 14·9**
 Air Canada, **1·10, 2·8, 5·6, 7·3, 7·10, 7·21, 14·7**
 capital stock, **7·8, 7·10**
 consolidated loan, **7·8, 7·10**
 Winnipeg maintenance hangar, **7·8, 7·10**
 Alberta, Province of
 loans, investments and advances, **7·24, 14·9**
 Algeria, special loan assistance to, **7·29**
 Allocation of Special Drawing Rights of the International Monetary Fund, **14·20**
 All other Crown corporations and agencies, loans, investments and advances to, **1·10, 2·8, 5·6, 7·3, 7·8, 7·47, 14·7**
 Allowance for Government's cost of paying unemployment insurance benefits, **8·2**
 Allowance for valuation, **1·10, 2·8, 7·3, 7·46**
 Analysis of accumulated deficit account from Confederation to March 31, 1981, **12·4**
 Analysis of the actuarial deficiencies for 1981-82, **8·5**
 Andean Development Corporation, **7·33**
 Annuities agents' pension account, **8·23, 8·24, 14·18**
 Antigua, special loan assistance to, **7·29**
 Appropriations and expenditure, budgetary, **6·2, 6·3**
 Appropriations, receipts and revenues credited to, **5·7**
 by selected classification and source, **5·7**
 by source, **5·7**
 Appropriations, statement of use of, **2·10**
 Argentina, special loan assistance to, **7·29**
 Armed services, Estates, **8·10, 8·18**
 Army benevolent fund, **8·12, 8·20, 14·20**
 Asian Development Bank, **7·31, 7·32**
 Special, **7·33**
 Asian Development Fund, **7·33**
 Assets, **2·8, 2·12**
 Exchange Fund Account, **10·3**
 fixed, **2·8, 2·12, 12·3**
 Assets and liabilities, statement of, **2·8**
 Assets and liabilities, valuation of, **2·12**
 Assistance given to railways by the Government of Canada, statement of, **14·2**
 Assisted passage scheme, **7·41, 7·43, 14·11**
 Atlantic Development Board carry-over projects, **7·22, 7·23, 7·25, 7·47, 14·7, 14·8**
 Atlantic Pilotage Authority, **7·21**

A—Concluded

Atlantic Provinces Power Development Act, **7·22, 7·23, 7·25, 7·47, 14·7, 14·8**
 Atomic Energy of Canada Limited, **1·10, 2·8, 5·6, 7·3, 7·10, 7·18, 7·19, 7·20, 8·12, 14·7, 14·20**
 Bruce heavy water plant, **7·8, 7·10, 7·47**
 capital stock, **7·8, 7·10**
 commercial products division, **7·8, 7·10, 7·47**
 contributed capital, **7·8, 7·10**
 Gentilly II nuclear power station, **7·8, 7·10**
 heavy water inventory, **7·8, 7·10**
 housing, **7·8, 7·10, 7·47**
 isotope production building, **7·8, 7·11**
 isotope production equipment, **7·8, 7·11**
 Lepreau nuclear station, **7·8, 7·11, 7·47**
 Sheridan Park engineering design office, **7·8, 7·11, 7·47**
 uranium concentrate, **7·8, 7·11**
 working capital, **7·8, 7·11**
 Audited financial statements of the Government of Canada, **2**

B

Bank of Canada, **1·7, 2·6, 5·4, 5·6, 7·9, 7·12, 7·21, 14·7**
 Bankruptcy Act
 estate fund, **8·9, 8·14**
 security deposits, **8·9, 8·14**
 share proceeds in trust, **8·9, 8·14**
 shares in trust, **8·9, 8·14**
 unclaimed dividends and undistributed assets, **8·9, 8·14**
 Barbados, special loan assistance to, **7·29**
 Belize, special loan assistance to, **7·29**
 Berne Union of the World Intellectual Property Organization, **7·31**
 Bolivia, special loan assistance to, **7·29**
 Brazil, special loan assistance to, **7·29**
 British Columbia, Province of
 loans, investments and advances, **7·24, 14·9**
 British Yukon Railway Company, **7·36, 7·37, 14·10**
 Budgetary
 appropriations, **6·2**
 appropriations and expenditure
 annual and statutory, **6·2**
 by department, **6·3**
 deficit, **2·5, 2·7**
 expenditure, **2·11, 6·3**, *see also* Expenditure
 detailed information on, **6, 6·3**
 revenue, **2·11, 4·2**, *see also* Revenue
 detailed information on, **5, 5·2**
 transactions, **1·5, 1·6, 1·7, 1·8, 2·5**
 Bullion and coinage, **2·6, 5·4**
 Burgeo Leasing Limited, **7·36, 7·37, 14·10**
 Burma, special loan assistance to, **7·29**

C

Cameroun, special loan assistance to, **7·29**
 Canada Business Corporations Act—unclaimed dividends and undistributed assets, **8·9, 8·14**
 Canada Deposit Insurance Corporation, **1·10, 2·8, 7·3, 7·4, 7·5, 7·18, 7·20, 8·12, 14·7**
 Canada Development Corporation, **7·35, 14·10**
 Canada Foundation account, **8·9, 8·15**
 Canada Labour Code—Safety services, **7·41, 7·45, 14·11**

C—Continued

Canada Mortgage and Housing Corporation, 1·7, 1·10, 2·6, 2·8, 5·4, 5·6, 7·3, 7·5, 7·18, 7·20, 14·7
 capital stock, 7·4, 7·5
 housing, 7·4, 7·5
 joint projects, 7·4, 7·5
 mortgage and loan purchase fund, 7·4, 7·6
 mortgage insurance fund, 7·4, 7·6
 ownership assistance, 7·4, 7·6
 real estate, 7·4, 7·5
 sewage treatment projects, 7·4, 7·5
 university housing projects, 7·4, 7·5
 urban renewal scheme, 7·4, 7·5

Canada Pension Plan Account, 1·10, 1·12, 2·9, 6·12, 8·2, 8·3, 14·18
 audited financial statement, 8·26

Canada Pension Plan Investment Fund, 2·9, 6·12, 8·2, 8·3, 11·2, 11·7, 11·9, 14·18
 audited financial statement, 8·26

Canada Post Corporation account, 8·12, 8·21

Canada savings bonds, 1·11, 2·9, 6·12, 11·2, 11·6, 11·9, 11·10, 14·18
 held on account of employees, 1·11, 2·9, 11·2

Canada student loans—Interest, 5·6, 14·12

Canada's subscriptions to the capital of development banks, 7·31

Canadair Limited, 7·35
 capital stock, 7·35, 14·10
 loans, 7·35, 14·10

Canadian Arctic Producers Limited, 7·37, 14·10
 capital stock, 7·36, 7·37
 loans, 7·36, 7·37

Canadian army welfare fund, 8·12, 8·20

Canadian Arsenals Limited, 7·9, 7·12, 7·18, 7·20, 14·7

Canadian Broadcasting Corporation, 7·9, 7·12, 7·18, 7·20, 14·7

Canadian Commercial Corporation, 7·12, 7·18, 7·19, 7·20, 14·7
 loans, 7·9, 7·12
 paid in capital, 7·9, 7·12

Canadian Dairy Commission, 7·9, 7·13, 7·18, 7·19, 7·20, 14·7, 14·20
 account, 8·12, 8·21

Canadian defence industry, 7·36, 7·37, 14·10

Canadian Film Development Corporation, 7·9, 7·13, 7·18, 7·20, 14·7

Canadian Forces
 housing projects, 7·41, 7·45, 14·11
 personnel assistance fund, 8·12, 8·20
 Superannuation Account, 1·12, 8·5, 8·6, 14·18

Canadian Livestock Feed Board, 7·18, 7·20

Canadian manufacturers of automotive products, 7·36, 7·37, 14·10

Canadian National Railways, 1·10, 2·8, 5·6, 7·3, 7·11, 7·21, 14·7
 Canadian Government Railways—Working capital, 7·8, 7·11
 capital stock, 7·8, 7·11
 consolidated loan, 7·8, 7·11
 Yarmouth Bar Harbour ferry services, 7·11, 14·7
 new dock and facilities, 7·8

Canadian National (West Indies) Steamships, Limited, 7·13, 7·18, 7·20, 14·7
 advances, 7·9, 7·13
 capital stock, 7·9, 7·13
 deposit and trust account, 8·12, 8·21

Canadian Ownership Account, 1·10, 2·9, 8·2, 8·8

Canadian Patents and Development Limited, 7·9, 7·13, 7·18, 7·20, 14·7

Canadian producers of frozen groundfish, 7·36, 7·37, 14·10

Canadian Saltfish Corporation, 7·9, 7·13, 7·18, 7·20, 14·7

Canadian Wheat Board, The, 7·18, 7·19, 7·20

Candidates' election deposits, 8·11, 8·19

Cape Breton Development Corporation, 7·18, 7·19, 7·20

Caribbean Development Bank, 7·31, 7·32

C—Concluded

Agricultural Development Fund, 7·33

Commonwealth Caribbean Regional, 7·33
 Special, 7·33

Cash, 2·8, 5·6, 12·2, 14·12
 Canadian dollar deposits, 12·2, 12·3
 foreign currency deposits, 12·2, 12·3

Cash balance at end of year, 1·5, 1·11, 1·13, 2·5

Cash in hands of collectors and in transit, 12·2

Cash in transit, 1·10, 2·8, 12·2

Central American Bank for Economic Integration, 7·33

Change in cash, 1·5, 2·5

Chile, special loan assistance to, 7·29

China, loan to, 7·28, 14·9

Chippewa Band of Kettlepoint, 7·41, 7·44, 14·11

Civil service insurance fund, 8·23, 8·24

Classification of financial transactions, 2·11

Coast Ferries Limited, 7·36, 7·37, 14·10

Coleman Collieries Limited, 7·36, 7·37, 14·10

Colombia, special loan assistance to, 7·29

Common Fund for Commodities, 7·31, 7·33

Common school funds—Ontario and Quebec, 8·9, 8·15, 14·20

Commonwealth Caribbean Regional, 7·33

Commonwealth institute of biological control, 8·9, 8·14

Commonwealth War Graves Commission, 7·42, 7·46, 14·11

Company stock option, 7·36, 7·37

Comparative statements of transactions, 1

Comprehensive development plan agreement, 7·22, 7·26, 14·8

Congo-Brazzaville, special loan assistance to, 7·29

Consolidated Computer Incorporated, 7·35, 14·10

Construction of multi-purpose exhibition buildings, 7·41, 7·43, 14·11

Contingent liabilities, 2·12, 12·6
 statement of, 12·7

Contractors' and other holdbacks, 9·4, 9·5

Contractors' security deposits, 8·11, 8·20, 14·20
 bonds, 8·11
 cash, 8·11
 certified cheques, 8·11

Corporation income tax, 1·7, 2·6, 5·3, 5·4, 5·8

Corporation of the City of Montreal
 Atwater Tunnel, 7·42, 7·45, 14·11
 St Remi Tunnel, 7·42, 7·45, 14·11

Corporation of the town of Wallacebury, 14·20

Council for Yukon Indians, 7·41, 7·44, 14·11

Crop reinsurance fund, 8·23, 8·24

Crown Assets Disposal Corporation, 7·18, 7·20, 8·12, 14·20

Crown corporations and agencies
 loans, investments and advances, 1·10, 2·8, 5·6, 7·3, 7·4, 7·8, 7·47, 14·7

Crown corporations' deposits, 8·21

Atomic Energy of Canada Limited, 8·12

Canada Deposit Insurance Corporation, 8·12

Crown Assets Disposal Corporation, 8·12

St Lawrence Seaway Authority, 8·12

Cuba, special loan assistance to, 7·29

Cultural exchange—Government of Manitoba, 8·9, 8·14

Cultural property, 7·41, 7·43

Custodian administration account, 8·13, 8·22

Customs Co-operation Council, 7·31

Customs import duties, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8

D

Damage claims recoverable, North Atlantic Treaty Organization, 7·28, 7·30, 14·9

Defence Construction (1951) Limited, 7·18, 7·20

Defence production
 loan account, 7·41, 7·45, 14·11

D—Concluded

- Deficit, 1·5, 2·5, 2·7
 - accumulated, 2·8, 2·12, 12·3, 12·4
- De Havilland Aircraft of Canada Limited, The, 7·35
 - capital stock, 7·35, 14·10
 - loans, 7·35, 14·10
- Dependents' pension fund, 8·23, 8·25, 14·18
 - audited financial statement, 8·33
- Deposit account
 - Consumer and Corporate Affairs, 8·9, 8·14
 - Loran C—United States Coast Guard, 8·11, 8·20
 - Public Archives, 8·9, 8·14
- Deposit and trust accounts, 1·10, 2·9, 6·12, 8·2, 8·8, 8·9, 14·20
- Developing countries
 - special loan assistance to, 7·28, 14·9
- Discount on Treasury bills
 - unamortized, 2·9, 9·2, 9·3
- Dominica, special loan assistance to, 7·29
- Dominican Republic, special loan assistance to, 7·29, 7·30
- Donations and bequests, 8·11, 8·19, 14·20

E

- Each remission of a tax, fee or penalty of \$1,000 or more, 13·2
- East African Community, special loan assistance to, 7·30
- Ecuador, special loan assistance to, 7·30
- Education leave costs, 14·6
- Egypt, special loan assistance to, 7·29, 7·30
- Eldorado Mining and Refining Limited—Unrepresented capital stock, 9·4, 9·5
- Eldorado Nuclear Limited, 7·14, 7·18, 7·19, 7·20, 14·7
 - capital stock, 7·9, 7·14
 - loans, 7·9, 7·14, 7·47
- Electrical Reduction Co Ltd, 14·12
- El Salvador, special loan assistance to, 7·29, 7·30
- Enterprise development program, 7·36, 7·38, 14·10
- Eskimo loan fund, 7·41, 7·43, 14·11
- Estate fund—Bankruptcy Act, 8·9, 8·14
- Estates—Armed services, 8·10, 8·18
- Estates fund, 8·12, 8·20
- Eurocan Pulp and Paper Co Ltd, 7·36, 7·38, 14·10
- Events subsequent to the end of the year, 2·14
- Every accountable advance that is not repaid or accounted for, 13·36
- Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by..., 13·52
- Exchange Fund Account, 1·7, 2·6, 5·4
 - advances, 1·11, 2·8, 5·6, 10·2, 14·12
 - assets, 10·3
 - audited financial statements, 10·4
- Excise duties, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8
- Excise taxes and duties, 1·7, 2·6, 5·3, 5·4, 5·5, 5·8
- Expenditure, 1·5, 1·7, 1·8, 1·13, 1·14, 1·15, 1·18, 2·5, 2·7, *see*
 - also Budgetary expenditure
 - by department, 2·7
 - by function, 6·4, 6·5
 - by major function (chart), 6·4
 - by major spending department, monthly, 6·14
 - by program, 6·6
 - by standard object, 6·11
 - by type, 6·8, 6·9
 - statement of revenue and, 2·6
 - under statutory authority, 6·12, 6·13
- Export Development Corporation, 1·10, 2·8, 5·5, 7·3, 7·6, 7·18, 7·19, 7·20, 14·7
 - capital stock, 7·4, 7·6
 - capital surplus, 7·4, 7·6
 - loans, 7·4, 7·6

E—Concluded

- Extended National Accounts Presentation
 - detailed statement of transactions, 1·15, 1·16
 - reconciliation with Public Accounts, 1·17, 1·18
 - summary statement of transactions, 1·13

F

- Fair wages suspense accounts, 8·10, 8·17
- Fairs and shows, 8·10, 8·17
- Farm Credit Corporation, 1·7, 1·10, 2·6, 2·8, 5·4, 5·6, 7·3, 7·6, 7·18, 7·20, 14·7, 14·20
 - capital stock, 7·4, 7·6
 - notes, 7·4, 7·6
- Farm syndicates loan fund, 7·4, 7·7, 14·7
- Federal Business Development Bank, 1·10, 2·8, 5·6, 7·3, 7·7, 7·18, 7·19, 7·20, 14·7
 - capital stock, 7·4, 7·7
 - loans, 7·4, 7·7
- Federal court
 - fees, 8·12, 8·22
 - special account, 8·10, 8·17, 14·20
- Federal-provincial employment loans program, 7·22, 7·23, 7·24, 7·25, 7·47, 14·7, 14·8, 14·9
- Federal-provincial fiscal arrangements, 7·24, 7·26, 14·8, 14·9
- Federal Republic of Germany, 8·18
 - German army, 8·10
- Federal sales tax collections—Correctional Services, 8·13, 8·23
- Fees paid in advance—Importation of foreign cattle, 8·12, 8·21
- Financial Administration Act, supplementary information required by the, 13
- Financial assistance under budgetary appropriations, 14·22
- Financial information regarding agent Crown corporations, 2·12
- Financial requirements (excluding foreign exchange), 1·5, 2·5
- Financial statements of the Government of Canada, audited, 2
- Fines—Indian Act, 8·10, 8·16
- Fishing vessel insurance plan, 8·23, 8·24
- Fixed assets, 2·8, 2·12, 12·3
- Food and Agriculture Organization, 7·31
- Footwear and tanning industries adjustment program, 7·36, 7·38, 14·10
- Foreign claims fund, 8·9, 8·15, 14·20
- Foreign exchange accounts, 2·8, 5·6, 14·12
 - detailed information on, 10, 10·2
- Foreign exchange transactions, 1·5, 1·11, 1·13, 2·5
- Fort Simpson Lions' Club, 8·11, 8·18
- Fraser River Harbour Commission, 7·42, 7·46, 14·11
- Freshwater Fish Marketing Corporation, 7·9, 7·14, 7·18, 7·20, 14·7

G

- General Agreement on Tariffs and Trade, 7·31
- Ghana, special loan assistance to, 7·30
- Government Annuities Account, 1·10, 2·9, 6·12, 8·2, 8·8, 14·18
 - audited financial statements, 8·32
- Government controlled corporations
 - loans, investments and advances, 1·10, 2·8, 7·3, 7·35, 14·10
- Government of Canada as an accounting entity, 2·11
- Government of Canada financial interest in agent and other Crown corporations
 - loans, investments and advances, 7·20
- Government of Manitoba, Cultural exchange, 8·9, 8·14
- Government of the Northwest Territories, 7·24, 7·27, 14·9
- Government of the Yukon Territory, 7·24, 7·27, 14·9
- Government Telecommunications Agency revolving fund, 14·12
- Government's cost of paying unemployment insurance benefits, 8·2
- Government's holdings of unmatured debt, 1·11, 2·9, 5·6, 11·2, 14·12

G—Concluded

- Great Lakes Fishery Commission—Lamprey research and control, 8•10, 8•16
- Great Lakes Pilotage Authority Ltd, 7•21
- Greece, loan to, 7•28, 14•9
- Grenada, special loan assistance to, 7•30
- Groundfish processors, 7•36, 7•38, 14•10
- Guarantee deposits
 - Canadian International Development Agency, 8•9, 8•15
 - Customs and Excise, 8•11, 8•19
 - Energy, Mines and Resources
 - oil and gas, 8•9, 8•15
 - Environment—Parks Canada, 8•9, 8•15
 - Fisheries and Oceans, 8•10, 8•16
 - Indian Affairs and Northern Development, 8•10, 8•16
 - reserve resources, 8•10, 8•16, 14•20
 - rotating herds, 8•10, 8•16, 14•20
- Guarantee fund
 - bonds, 8•11, 8•19
 - cash, 8•11, 8•19, 14•20
- Guatemala, special loan assistance to, 7•30
- Gulf Oil Canada Ltd, 14•12
- Guyana, special loan assistance to, 7•30

H

- Haddock fishermen, 7•36, 7•38, 14•10
- Halifax 1917 explosion pension account, 8•9, 8•15, 14•20
- Hamilton Harbour Commissioners, 7•42, 7•46, 14•11
- Health insurance supplementary account, 8•11, 8•18
- Herbert Lott naval trust fund, 8•10, 8•18
- Honduras, special loan assistance to, 7•30
- Hydro-Quebec Research Institute, 7•41, 7•43, 7•47, 14•11

I

- Immigration guarantee fund, 8•9, 8•14
- Importation of foreign cattle, fees paid in advance, 8•12, 8•21
- Imprest account cheques, 9•3, 9•4
- Imprest accounts, standing advances and authorized loans, 7•41, 7•42, 14•11
- Income tax, 1•7, 2•6, 5•4, 5•8
- India, special loan assistance to, 7•30
- Indian
 - agencies revenue trust bank accounts, 8•10, 8•16
 - band funds, 8•10, 8•16, 14•20
 - shares and certificates, 8•10, 8•16
 - compensation funds, 8•10, 8•17, 14•20
 - contributions to the subsidy housing program, 8•10, 8•17
 - economic development, 7•41, 7•44, 14•11
 - estate accounts, 8•10, 8•17, 14•20
 - guardianship accounts, 14•20
 - housing assistance, 7•41, 7•44, 14•11
 - mentally incompetent accounts, 14•20
 - rental suspense account, 8•10, 8•17, 14•20
 - savings accounts, 8•10, 8•17, 14•20
 - special accounts, 8•10, 8•17
- Indian Act, fines, 8•10, 8•16
- Indian Associations of Canada, 7•41, 7•44, 14•11
- Indians and Inuit of Quebec, 7•41, 7•44, 14•11
- Indonesia, special loan assistance to, 7•30
- Inmates'
 - earnings, 8•11, 8•19
 - trust fund, 8•11, 8•19, 14•20
- Instalments (payroll deductions) made by employees in the purchase of Canada saving bonds, 8•12, 8•21
- National Defence, 8•12
- Post Office, 8•12
- Solicitor General—Royal Canadian Mounted Police, 8•12

I—Concluded

- Supply and Services, 8•12
- Insurance companies, Interest on bonds, 8•11, 8•19
- Insurance programs, 2•13
- Inter-American Development Bank, 7•31, 7•32, 7•47
- Fund for Special Operations, 7•33
- Interest
 - accrued, 9•2, 9•3
 - bearing loans, Unemployment Insurance Account, 2•9, 8•2
 - Canada Student loans, 5•6, 14•12
 - due, 9•2, 9•3
 - on bank deposits, 1•7, 2•6, 5•4, 5•6, 14•12
 - on bonds—Insurance companies, 8•11, 8•19
 - on loans and profit on foreign transactions, 14•12
 - on loans to employees posted abroad, 14•12
 - on sale of irrigated land, 14•12
 - on the public debt, 6•12, 14•14
 - rates, unmatured debt, 11•8
- Interest and matured debt, 1•10, 2•9, 9•2
- Intergovernmental Maritime Consultative Organization, 7•31
- International agencies—Travel account, 8•9, 8•15
- International Atomic Energy Agency, 7•31
- International Bank for Reconstruction and Development, 7•31, 7•32, 7•33
- International Civil Aviation Organization, 7•31
- International development assistance—Loans and subscriptions, 2•13
- International Development Association, 7•31, 7•32
- International Finance Corporation, 7•31, 7•33
- International financial institutions, 7•31, 7•33, 7•47, 14•10
- International Fund for Agricultural Development, 7•33
- International Labour Organization, 7•31
- International Monetary Fund, 7•33
 - notes payable, 1•11, 2•8, 10•2, 10•3
 - subscriptions, 1•11, 2•8, 5•6, 10•2, 10•3, 14•12
- International Natural Rubber Agreement, 7•31, 7•33
- International organizations, 1•10, 2•8, 2•14, 5•6, 7•3, 7•31, 7•47, 14•10
- International organizations and associations, 7•31, 7•34, 14•10
- International Tin Council, 7•31, 7•33
- Inuvialuit Development Corporation, 7•41, 7•44, 14•11
- Investors' indemnity fund, 8•9, 8•16
- Ivory Coast, special loan assistance to, 7•30

J

- Jacques Cartier and Champlain Bridges Incorporated, The, 7•9, 7•14, 7•18, 7•20, 14•7
- Jamaica
 - loans for economic assistance, 7•28, 14•9
 - special loan assistance to, 7•29, 7•30
- Judges superannuation account, 14•20

K

- Kennedy Round agreement, 7•36, 7•38, 14•10
- Kenya, special loan assistance to, 7•30
- Korea, special loan assistance to, 7•29

L

- Labour Standards suspense account, 8•10, 8•18
- Lakehead Harbour Commission, 7•42, 7•46, 14•11
- Lamprey research and control, Great Lakes Fishery Commission, 8•10, 8•16
- Land assurance fund, 8•10, 8•17, 14•20
- Laurentian Pilotage Authority, 7•21
- Lending institutions, loans, investments and advances to Crown corporations and agencies, 1•10, 2•8, 5•6, 7•3, 7•4, 14•7
- Liabilities, 1•10, 2•9, 2•12

L—Concluded

- contingent, 2·13, 12·6
- other, 1·10, 2·9, 9·2
- statement of assets and, 2·8
- statement of contingent, 12·7
- Loading ramp, Yarmouth, NS, 7·22, 7·26, 14·8
- Loans and accountable advances, 7·41, 14·11
- Loans, investments and advances, 1·5, 1·9, 1·10, 1·13, 1·15, 1·16, 2·5, 2·8, 5·6, 7·47, 14·7
 - detailed information on, 7·7, 2·7, 3
- Loans to developing countries, 2·13
- Locally-engaged contributory pension account, 8·23, 8·25
- Loran C—United States Coast Guard—Deposit account, 8·11, 8·20
- Losses of \$1,000 or more, 14·4
- Loto Canada Inc, 7·9, 7·14, 7·18, 7·19, 7·21, 14·7
- Lower Churchill Development Corporation, 7·36, 7·39, 14·10

M

- Mackenzie King trust account, 8·13, 8·22, 14·20
- Madagascar, special loan assistance to, 7·30
- Mainland Investments Limited, 7·22, 7·26, 7·36, 7·39, 14·7, 14·10
- Malaysia, special loan assistance to, 7·29, 7·30
- Mali, special loan assistance to, 7·30
- Malta, special loan assistance to, 7·30
- Manitoba, Province of
 - loans, investments and advances, 7·23, 14·8
- Manufacture of Remembrance Day Poppies, 14·12
- Maritime Employers' Association, 7·42, 7·46, 14·11
- Maritime pollution claims fund, 8·11, 8·20, 14·20
- Market development incentive payments, 8·9, 8·15
- Marketable bonds, 1·11, 2·9, 11·2, 11·3, 11·9, 11·10
 - payable in Canadian currency, 6·12, 11·3, 14·14
 - payable in foreign currencies, 6·12, 11·5, 14·16
- Matured debt payable in Canadian dollars, 9·2, 9·3
- Maturity of Government debt, 11·10
- Mauritania, special loan assistance to, 7·30
- Measurement of trace metals—NATO—Symposium, 8·10, 8·16, 14·20
- Members of Parliament retiring allowances account, 8·23, 8·24, 8·25, 14·18
- Mexico, special loan assistance to, 7·30
- Military purchases, 8·11, 8·19
 - interest on investment, 5·6, 14·12
- Miscellaneous departmental accountable advances, 7·41, 7·43, 14·11
- Miscellaneous departmental accountable imprest and standing advances, 7·41, 7·43, 14·11
- Miscellaneous departmental payroll deductions, 9·4, 9·5
- Miscellaneous loans, investments and advances, 1·10, 2·8, 5·6, 7·3, 7·41, 7·47, 14·11
- Miscellaneous other liabilities, 1·10, 2·9, 9·2, 9·4
- Miscellaneous projects' deposits
 - Energy, Mines and Resources, 8·9, 8·15
 - Environment, 8·9, 8·15
 - Fisheries and Oceans, 8·10, 8·16
- Monies received after March 31 but applicable to the current year, 12·2
- Monthly expenditure by major spending department, 6·14
- Monthly revenue by selected classification, 5·8
- Montserrat, special loan assistance to, 7·30
- Morocco, special loan assistance to, 7·30
- Municipal Development and Loan Board, 7·22, 7·23, 7·24, 7·25, 14·7, 14·8, 14·9

N

- National accounts transactions, 1·14, 1·15
- National Battlefields Commission, 7·18, 7·19, 7·21
- National Capital Commission, 7·9, 7·15, 7·18, 7·19, 7·21, 14·7

N—Concluded

- National governments including developing countries
 - loans, investments and advances, 1·10, 2·8, 5·6, 7·3, 7·28, 7·47, 14·9
- National Harbours Board, 7·9, 7·15, 7·18, 7·19, 7·21, 14·7
 - deposit and trust accounts, 8·12, 8·21
- National Lottery account, 8·11, 8·20
- Native claimants, 7·41, 7·44, 14·11
- NATO, *see also* North Atlantic Treaty Organization, 8·18
 - infrastructure projects, 8·10
 - other projects, 8·10
 - symposium—Measurement of trace metals, 8·10, 8·16, 14·20
- Natural gas and gas liquids tax, 1·7, 2·6, 5·4, 5·5, 5·8
- Netherlands, 8·10, 8·18
- Net recorded assets, 2·8
- Net source, 1·5, 2·5
- New Brunswick, Province of
 - loans, investments and advances, 7·23, 14·8
- Newfoundland and Labrador Development Corporation, 7·39
 - capital stock, 7·36, 7·39, 14·10
 - loans, 7·36, 7·39, 14·10
- Newfoundland, Province of
 - loans, investments and advances, 7·22, 14·7
- Nicaragua, special loan assistance to, 7·30
- Nigeria, special loan assistance to, 7·29, 7·30
- Non-budgetary transactions, 1·5, 1·9, 1·10, 1·18, 2·5
- Non-government agencies, 8·10, 8·18
- Non-marketable bonds, 11·9
- Non-resident income tax, 1·7, 2·6, 5·4, 5·5, 5·8
- Non-tax revenue, 1·7, 2·6, 5·4, 5·5, 5·7, 5·8
- North Atlantic Treaty Organization, *see also* NATO, 8·18
 - damage claims recoverable, 7·28, 7·30, 14·9
- Northern Canada Power Commission, 7·15, 7·18, 7·21, 14·7
 - Act, loans under Sections 14 and 15, 7·9, 7·16, 7·47
 - working capital, 7·9, 7·16
- Northern Transportation Company Limited, 7·16, 7·18, 7·19, 7·21, 14·7
 - capital stock, 7·9, 7·16
 - loans, 7·9, 7·16
- Northwest Territories
 - loans, investments and advances, 7·24, 14·9
- Notes and loans payable in foreign currencies, 1·11, 2·9, 6·12, 11·2, 11·8, 11·9, 11·10, 14·18
- Notes payable
 - International Monetary Fund, 2·8, 10·2, 10·3
 - international organizations, 2·8, 7·3, 7·31
- Notes to the financial statements of the Government of Canada, 2·11
- Nova Scotia, Province of
 - loans, investments and advances, 7·22, 14·7
- Nuclear liability reinsurance account, 8·9, 8·15

O

- Obligations, debts and claims deleted from the accounts, 13·35
- Observations by the Auditor General on the financial statements of the Government of Canada, 3
- Oil export charges, 1·7, 2·6, 5·4, 5·5, 5·8
 - sharing account, 8·9, 8·15
- Oil refinery terminal wharf at Come-by-Chance, Newfoundland, 7·36, 7·39, 14·10
- Olympic account, 9·4, 9·5
- Ontario, Province of
 - loans, investments and advances, 7·23, 14·8
- Opinion of the Auditor General on the financial statements of the Government of Canada, 2·15
- Other accounts reported on the statement of assets and liabilities
 - detailed information on, 12, 12·2
- Other accounts, return on investments, 5·6, 14·12
- Other excise taxes and duties, and other tax revenue, 5·7

O—Concluded

- Other liabilities, 2·9
 - detailed information on, 9, 9·2
 - miscellaneous, 2·9, 9·2, 9·4
- Other loans, investments and advances, 1·10, 2·8, 5·6, 7·3
- Other miscellaneous information, 14
- Other non-tax revenue, 1·7, 2·6, 5·3, 5·5, 5·6, 5·7
- Other return on investments, 1·7, 2·6, 5·5
- Other specified purpose accounts, 2·9, 6·12, 8·2, 8·23
- Other tax revenue, 1·7, 2·6, 5·4, 5·7, 5·8
- Other transactions, 1·5, 1·9, 1·10, 1·15, 1·16, 2·5
- Ottawa Civil Service recreational association, 7·41, 7·43, 14·11
- Outlays by envelope
 - by department, 4·5
 - detailed information, 4
 - details, 4·2
- Outstanding cheques, 9·3
- Outstanding cheques, warrants and postal money orders, 1·10, 2·9, 9·2, 9·3

P

- Pacific Pilotage Authority, 7·21
- Pakistan, special loan assistance to, 7·30
- Panarctic Oils Limited, 7·36, 7·39
- Paraguay, special loan assistance to, 7·30
- Paris Union of the World Intellectual Property Organization, 7·31
- Parolees, 7·41, 7·45, 14·11
- Personal income tax, 1·7, 2·6, 5·3, 5·4, 5·8
- Personnel posted
 - abroad, 7·41, 7·42, 14·11
 - in Canada and abroad, 7·41, 7·42, 14·11
- Peru, special loan assistance to, 7·29, 7·30
- Petro-Canada, 1·10, 2·8, 7·3, 7·12, 7·18, 7·19, 7·21, 14·7
 - capital stock, 7·12
 - common, 7·8
 - preferred, 7·8
 - loans, 7·8, 7·12
- Petroleum and gas revenue tax, 1·7, 2·6, 5·4, 5·5, 5·8
- Pharmaceutical industry development assistance program, 7·36, 7·40, 14·10
- Philatelic advance account, 8·13, 8·22
- Phillippines, special loan assistance to, 7·30
- Port Alberni Harbour Commission, 7·42, 7·46, 14·11
- Post Office, 2·14
 - account, 7·41, 7·42
 - guarantee fund—Bonds, 8·11, 8·19
 - guarantee fund—Cash, 8·11, 8·19, 14·20
 - money orders, 9·3
 - outstanding salary warrants, 9·3, 9·4
 - savings bank, 8·11, 8·19
 - unfilled philatelic cash sales, 9·4, 9·5
- Postal receipts used to defray postal expenditures, 2·6, 2·7
- Postal revenue, 2·6, 5·4, 5·6, 5·7
- Posts abroad, 7·41, 7·42, 14·11
- Prairie farm emergency fund, 8·9, 8·14
- Preface to the audited financial statements of the Government of Canada, 2·2
- Premium and discount on exchange, 2·6, 5·4, 5·7
- Prince Edward Island, Province of
 - loans, investments and advances, 7·22, 14·8
- Private sector enterprises
 - loans, investments and advances, 1·10, 2·8, 5·6, 7·3, 7·36, 7·47, 14·10
- Privileges, licences and permits, 2·6, 5·4, 5·7
- Proceeds from sales, 2·6, 5·4, 5·7
- Promotion of official languages, 8·11, 8·19
- Province of Newfoundland—Social security assessment collections, 8·11, 8·20

P—Concluded

- Provinces of Canada, 8·10, 8·18
- Provincial and territorial governments
 - loans, investments and advances, 1·10, 2·8, 5·6, 7·3, 7·22, 7·47, 14·7
- Provincial government securities held by the Canada Pension Plan Investment Fund, 2·9, 8·2, 8·3
- Provincial sales taxes
 - Correctional Services, 8·12, 8·21
 - National Library, 8·12, 8·21
 - Public Archives, 8·12, 8·21
- Provincial tax collection agreements account, 1·10, 2·9, 8·2, 8·23
- Provincial Workmen's Compensation Boards, 7·41, 7·45, 14·11
- Provision for compound and bonus interest on Canada savings bonds, 9·2, 9·3
- Provision for valuation, 2·7
- Public officers guarantee account, 8·9, 8·16
- Public Service Commission staff development and training revolving fund, 14·12
- Public Service death benefit account, 8·23, 8·25, 14·20
- Public Service Superannuation Account, 1·12, 8·5, 8·6, 14·20

Q

- Quebec, Province of
 - loans, investments and advances, 7·23, 14·8
- Queen's Fellowship fund, 8·13, 8·22, 14·20

R

- Radio Engineering Products Limited, 7·36, 7·40, 14·10
- Receipts and revenues credited to appropriations, 5·7
 - by selected classification and source, 5·7
 - by source, 5·7
- Receiver General
 - current deposits, 12·2, 12·3
 - special deposits, 12·2, 12·3
- Recorded uncollected interest
 - loans, investments and advances, 7·47
- Refunds of previous years' expenditure, 2·6, 5·4
- Regional electrical interconnections, 7·22, 7·23, 7·26, 7·47, 14·7, 14·8
- Regular forces death benefit account, 8·23, 8·24, 14·18
- Rent from properties, 5·6, 14·12
- Rental of Crown-owned housing, 14·12
- Rentals of public buildings and properties, 14·12
- Report of surplus material disposed of in 1981-82, 14·4
- Retirement fund, 8·23, 8·25
- Return on investments, 1·7, 2·6, 5·4, 5·6, 5·7, 14·7
- Returned soldiers' insurance fund, 8·23, 8·25
- Revenue, 1·5, 1·6, 1·7, 1·13, 1·14, 1·15, 1·17, 2·5, 2·6, 2·7, *see also* Budgetary revenue
 - by main classification and source, budgetary, 5·4
 - by selected classification, monthly, 5·8
 - credited to appropriations, 2·6, 2·7
 - five year comparative summary (chart), 5·3
 - non-tax, 1·7, 2·6, 5·4, 5·5, 5·7, 5·8
 - postal, 2·6, 5·4, 5·6, 5·7
 - revenue and expenditure, statement of, 2·6
 - tax, 1·7, 2·6, 5·4, 5·7
- Royal Canadian Mint, 7·9, 7·16, 7·18, 7·21, 14·7
 - account, 8·12, 8·21
- Royal Canadian Mounted Police
 - benefit fund, 8·11, 8·19, 14·20
 - dependants' pension fund, 8·23, 8·25, 14·18
 - audited financial statements, 8·34
 - Superannuation Account, 1·12, 8·5, 8·6, 14·18
- Rumania claims fund insurance, 14·20

S

Safety services, Canada Labour Code, **7·41, 7·45, 14·11**
 Saint John Harbour Bridge Authority, **7·9, 7·15, 7·36, 7·40, 7·47, 14·7, 14·10**
 St Lawrence Seaway Authority, The, **7·9, 7·16, 7·18, 7·21, 8·12, 14·7, 14·20**
 loans, **7·47**
 St Lucia, special loan assistance to, **7·30**
 St Vincent, special loan assistance to, **7·30**
 Sales tax, **1·7, 2·6, 5·3, 5·4, 5·5, 5·8**
 Saskatchewan, Province of
 loans, investments and advances, **7·24, 14·9**
 Seaway International Bridge Corporation, Ltd, The, **7·18, 7·19, 7·21**
 Security deposits—Bankruptcy Act, **8·9, 8·14**
 Senegal, special loan assistance to, **7·30**
 Services and service fees, **2·6, 5·4, 5·7**
 Settlers and Czech student loans and rentals, **14·12**
 Share proceeds in trust—Bankruptcy Act, **8·9, 8·14**
 Shared-cost projects, **8·13, 8·22**
 Shares in trust—Bankruptcy Act, **8·9, 8·14**
 Significant accounting policies, **2·11**
 Sioux Lookout zone hospital, **8·11, 8·18**
 Small Craft Harbours, **14·12**
 Social security assessment collections, Province of Newfoundland, **8·11, 8·20**
 Société du Parc Industriel et Commercial Aéroportuaire de Mirabel, La, **7·36, 7·39, 14·10**
 Société Immobilière du Vieux Port, **14·12**
 Société Inter-Port de Québec, **7·36, 7·40, 14·10**
 Soldier Settlement and Veterans' Land Act, **8·13**
 South Saskatchewan River project—Treasury bills, **7·24, 7·26, 14·9**
 Special account
 Atomic Energy of Canada Ltd, **8·10, 8·17**
 Federal Court, **8·10, 8·17, 14·20**
 National Museums, **14·20**
 Nigeria, **8·10, 8·17, 14·20**
 Trinidad and Tobago, **8·10, 8·17**
 Special areas and highways agreement, **7·25**
 advances, **7·22, 7·23, 7·25**
 loans, **7·22, 7·23, 7·24, 7·25, 7·47, 14·7, 14·8, 14·9**
 Special development loans program, **7·22, 7·23, 7·24, 7·25, 7·47, 14·7, 14·8, 14·9**
 Special Drawing Rights, **1·11, 2·8, 10·2, 10·3**
 Special excise tax—Gasoline, **1·7, 2·6, 5·4, 5·5, 5·8**
 Special fund
 National Research Council, **8·13, 8·22**
 Special non-marketable bonds, **1·11, 2·9, 11·2, 11·6, 11·7, 14·18**
 issued to Canada Pension Plan Investment Fund, **1·11, 2·9, 6·12, 11·2, 11·7**
 Special operating account
 National Library, **8·13, 8·22**
 Special petroleum compensation charge, **1·7, 2·6, 5·4, 5·5, 5·8**
 Specified purpose accounts, **1·5, 1·9, 1·10, 2·5, 2·9, 6·12, 14·18**
 detailed information on, **8·8·2**
 Sri Lanka, special loan assistance to, **7·30**
 Statement of accumulated deficit in terms of total liabilities and net recorded assets, **12·3**
 Statement of assets and liabilities, **2·8**
 Statement of assistance given to railways by the Government of Canada to March 31, **14·2**
 Statement of contingent liabilities, **12·7**
 Statement of direct charges to accumulated deficit from Confederation to March 31, **12·5**
 Statement of revenue and expenditure, **2·6**
 Statement of transactions, **1·4, 1·5, 2·5**
 Statement of use of appropriations, **2·10**
 Statements of transactions, Comparative, **1**
 Statements required by the Financial Administration Act

S—Concluded

Section 17(8), **13·2**
 Section 18(2), **13·35**
 Section 31(4), **13·36**
 Section 98(3), **13·52**
 Statistics Canada
 advance payments, **8·11, 8·19**
 Strathcona trust fund, **8·10, 8·18, 14·20**
 Subscriptions and loans to international organizations, **2·14**
 Subscriptions
 International Monetary Fund, **2·8, 5·6, 10·2, 10·3, 14·12**
 Summary of statutory appropriations by department for the year ended March 31, **14·13**
 Summary of superannuation transactions that resulted in charges to budgetary expenditure, **8·5**
 Summary of the financial position of agent Crown corporations, **7·18**
 Superannuation accounts, **1·10, 1·12, 2·9, 6·12, 8·2, 8·4, 8·5**
 Supplementary information required by the Financial Administration Act, **13**
 Supplementary Retirement Benefits Account, **1·12, 8·5, 8·7, 14·20**
 diplomatic services, **14·20**
 judges, **14·20**
 lieutenant-governors, **14·20**
 Supply Revolving Fund, **5·6, 14·12**
 Suspense accounts, **9·4, 9·5**
 Swaziland, special loan assistance to, **7·30**
 Sydney Steel Corporation, **7·36, 7·40, 14·10**

T

Tanzania, special loan assistance to, **7·30**
 Tax revenue, **1·7, 2·6, 5·4, 5·7**
 per capita, **5·4**
 Teleglobe Canada, **7·9, 7·17, 7·18, 7·19, 7·21, 14·7**
 Telesat Canada, **7·36, 7·40, 14·10**
 Temporary deposits received from importers, **8·11, 8·19**
 Thailand, special loan assistance to, **7·29, 7·30**
 Togo, special loan assistance to, **7·30**
 Town of Oromocto, **7·23, 7·26, 7·41, 7·43, 14·8, 14·11**
 Development Corporation, **7·36, 7·40, 14·10**
 Transactions in the Unemployment Insurance Account, **8·8**
 Translation of foreign currency transactions, **2·12**
 Travel account, international agencies, **8·9, 8·15**
 Treasury bill(s), **1·11, 2·9, 6·12, 11·2, 11·7, 11·9, 11·10, 14·18**
 average yields at tender, **11·9**
 issues and redemptions, **11·7**
 Trinidad, special loan assistance to, **7·29, 7·30**
 Truro Gypsum Products Ltd, **14·20**
 Trust account
 National Museums of Canada, **8·13, 8·22, 14·20**
 Trust fund
 National Research Council, **8·13, 8·22**
 Natural Sciences and Engineering Research Council, **8·13, 8·22**
 Tunisia, special loan assistance to, **7·30**
 Turkey, special loan assistance to, **7·29**

U

Uganda, special loan assistance to, **7·30**
 Unamortized discount on Treasury bills, **2·9, 9·2, 9·3**
 Unamortized portion of actuarial deficiencies, **2·9, 8·2, 8·5**
 Canadian Forces Superannuation Account, **8·5**
 Public Service Superannuation Account, **8·5**
 Royal Canadian Mounted Police Superannuation Account, **8·5**
 Unclaimed dividends and undistributed assets
 Bankruptcy Act, **8·9, 8·14**
 Canada Business Corporation Act, **8·9, 8·14**
 Winding-up Act, **8·9, 8·14**

U—Concluded

- Unclaimed moneys due to Canadian seamen, 8•11, 8•20
- Unemployment Insurance Account, 1•10, 1•12, 2•9, 6•12, 8•2, 8•8, 14•18
 - audited financial statements, 8•29
 - interest bearing loans, 2•9, 8•2
 - interest on loans to the, 5•6, 14•12
 - transactions in the, 8•8
- Unemployment Insurance warrants, 9•3, 9•4
- United Kingdom, 8•18
 - British army, 8•10
 - deferred principal, 7•28
 - United Kingdom Financial Agreement Act, 1946, The, 7•28, 7•47, 14•9
- United Nations bonds, 7•31, 14•10
- United Nations Educational, Scientific and Cultural Organization, 7•31
- United Nations organizations, 7•31
- United States Coast Guard—Deposit account, Loran C, 8•11, 8•20
- United States of America, 8•10, 8•18
- Unmatured debt
 - as at March 31, 1978 to 1982 inclusive, with the average rate of interest thereon, 11•9
 - detailed information on, 11, 11•2
 - payable in Canadian currency, 2•9, 6•12, 11•2, 14•14
 - payable in foreign currencies, 1•11, 2•9, 6•12, 11•2, 14•16
 - transactions, 1•5, 1•11, 1•13, 2•5
- Uranium Canada, Limited, 7•9, 7•17, 7•18, 7•21, 14•7
- Use of appropriations, statement of, 2•10

V

- Valuation of assets and liabilities, 2•12
- Various francophone countries, special loan assistance to, 7•30
- Veterans administration and welfare trust fund, 8•12, 8•20, 14•20

V—Concluded

- Veterans care trust accounts, 8•12, 8•21
- Veterans' insurance fund, 8•23, 8•25
- Veterans' Land Act
 - Fund
 - advances less allowance for conditional benefits, 1•10, 2•8, 7•3, 7•34
 - advances
 - loans, investments and advances, 5•6, 7•34, 14•10
 - trust account general, 8•13, 8•22
- VIA Rail Canada Inc, 7•9, 7•17, 7•21, 14•7

W

- War claims fund—World War II, 8•9, 8•16, 14•20
- Warrants for hog and lamb premiums, 9•3
- Western grain stabilization account, 8•9, 8•14, 14•20
- Winding-up Act—Unclaimed dividends and undistributed assets, 8•9, 8•14
- Winter capital projects fund, 7•22, 7•23, 7•24, 7•25, 7•47, 14•7, 14•8, 14•9
- World Health Organization, 7•31, 8•11, 8•19

Y

- Yukon Territory
 - loans, investments and advances, 7•24, 14•9
- Yukon Territory small business loans, 7•24, 7•27, 7•47, 14•9

Z

- Zaire, special loan assistance to, 7•30
- Zambia, special loan assistance to, 7•30
- Zimbabwe, special loan assistance, 7•30

CAI
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- P72
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Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

Public accounts of Canada

1982

Volume II

Details of
Expenditures and Revenues

Canada



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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years. The report also includes the financial statements of those Crown corporations and other bodies whose accounts are maintained separately from the accounts of Canada. The financial year of a number of these corporations and other bodies is the calendar year rather than the fiscal year of the Government.

Format of the Public Accounts

The Public Accounts is produced in three volumes; **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains the financial statements of Crown corporations which are permitted by legislation to keep their own accounts.

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) Departmental Financial Operations

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects,

the level of detail is the same as in the Estimates and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use by department of both the budgetary and non-budgetary authorities given to them by Parliament in appropriation acts and other statutes. It displays, by program:

- the wording of the relevant appropriations or statutes;
- the amount authorized under each appropriation or statute;
- the total use made during the year of the authorized amounts;
- unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,
- the total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program by adding to net expenditure the imputed value of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) *Budgetary Expenditure by Program and Standard Object*

This table presents net expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) *Budgetary Expenditure of Major Capital Projects*

This table presents, by activity within each program, the estimated total cost of each major capital project together with the related current year estimates and expenditures and the total expenditures to date.

(vii) *Revenue*

Each department displays summary and detailed statements of revenue collected as part of its operations.

(viii) *Revolving Funds*

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(ix) *Other Organizations*

To further the objectives of the Government and of departments, various boards, agencies, commissions and accounts have been created by appropriation acts and other legislation. Financial statements for these organizations and accounts are also shown.

(b) **Additional Information and Analysis**

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

- accounts receivable and deletions (Section 32);
- professional and special services (Section 33);
- construction and acquisition of land, buildings, machinery and equipment (Section 34);
- payments of damage claims, ex gratia payments, federal court awards and nugatory payments (Section 35);
- selected miscellaneous payments and federal-provincial shared-cost programs by province (Section 36);
- grants and contributions (Section 37); and,
- miscellaneous statements by department (Section 38).

Summary Tables

The following tables provide summaries of the financial operations contained in the departmental sections.

Table 1 summarizes the appropriations and the use of appropriations. (This statement also appears in Section 2 of Volume I).

Table 2 summarizes expenditure by department and by standard object.

Table 3 summarizes revenue by department and by main classification.

TABLE 1

STATEMENT OF USE OF APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1982
(in millions of dollars)

Section (Volume II)		Appropriations			Used in the current year	Balances			Used in the previous year
		Current year	Brought forward	Total		Lapsed	Over- expended	Carried forward	
1	Agriculture—Budgetary	1,139	21	1,160	1,125	14		21	882
	—Non-budgetary	360	386	746	416			330	240
2	Communications—Budgetary	1,149	9	1,158	1,134	7		17	1,170
	—Non-budgetary	7		7	4	(1)		3	15
3	Consumer and Corporate Affairs—Budgetary	98		98	95	3			77
4	Economic Development—Budgetary	15		15	13	2			11
5	Employment and Immigration—Budgetary	2,269		2,269	2,209	60			3,586
	—Non-budgetary	-1	20	19	2			17	15
6	Energy, Mines and Resources—Budgetary	6,493	761	7,254	1,398	2,042	1	3,815	4,026
	—Non-budgetary	222	597	819	419	18		382	512
7	Environment—Budgetary	634		634	627	7			537
	—Non-budgetary		(1)	(1)				(1)	
8	External Affairs—Budgetary	1,338	4	1,342	1,285	53		4	1,084
	—Non-budgetary	672	1,555	2,227	436	4	(1)	1,787	375
9	Finance—Budgetary	19,825		19,825	19,824	1			14,767
	—Non-budgetary	765	1,486	2,251	369			1,882	181
10	Fisheries and Oceans—Budgetary	447		447	441	6			368
	—Non-budgetary	6	32	38	7			31	-2
11	Governor General—Budgetary	4		4	4	(1)			3
12	Indian Affairs and Northern Development								
	—Budgetary	1,515	(1)	1,515	1,507	8	(1)	(1)	1,417
	—Non-budgetary	40	49	89	32	9		48	36
13	Industry, Trade and Commerce—Budgetary	984		984	990	9	15		655
	—Non-budgetary	-722	10,200	9,478	-220	8		9,690	-97
14	Justice—Budgetary	208		208	200	8			175
15	Labour—Budgetary	72		72	71	1			56
	—Non-budgetary	1		1	1			(1)	
16	National Defence—Budgetary	5,979		5,979	6,028	(1)	49		5,077
	—Non-budgetary		13	13				13	
17	National Health and Welfare—Budgetary	17,832		17,832	17,818	14	(1)		15,782
18	National Revenue—Budgetary	822		822	816	6			677
19	Parliament—Budgetary	158		158	151	7			130
20	Post Office—Budgetary	1,989		1,989	1,156	833			1,597
	—Non-budgetary	500		500				500	
21	Privy Council—Budgetary	65		65	64	1			81
22	Public Works—Budgetary	2,332	53	2,385	2,188	158	14	53	1,852
	—Non-budgetary	338	4,081	4,419	577	11		3,831	474
23	Regional Economic Expansion—Budgetary	824		824	745	79			722
	—Non-budgetary	4	25	29	4	(1)		25	-8
24	Science and Technology—Budgetary	507		507	486	21			392
25	Secretary of State—Budgetary	2,281	1	2,282	2,264	13		5	2,174
26	Social Development—Budgetary	4		4	3	1			2
27	Solicitor General—Budgetary	1,248		1,248	1,184	64	(1)		1,055
	—Non-budgetary		(1)	(1)	(1)			(1)	(1)
28	Supply and Services—Budgetary	460	204	664	394	11		259	321
	—Non-budgetary		16	16	-2			18	-2
29	Transport—Budgetary	2,324	101	2,425	2,280	84	34	95	2,523
	—Non-budgetary	34	888	922	-7	27		902	25
30	Treasury Board—Budgetary	453		453	318	135			172
31	Veterans Affairs—Budgetary	1,160		1,160	1,140	20			1,006
	TOTAL BUDGETARY	74,628	1,154	75,782	67,958	3,668	113	4,269	62,377
	TOTAL NON-BUDGETARY	2,226	19,348	21,574	2,038	77	(1)	19,459	1,764

(1) Less than \$500,000.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 2

EXPENDITURE BY STANDARD OBJECT
FOR THE YEAR ENDED MARCH 31, 1982

Section (Volume II)		Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture	287,824,896	46,392,608	21,531,832	2,837,651	28,591,454	4,105,006	3,441,067
2	Communications	164,565,692	24,969,551	80,725,557	5,005,691	63,959,964	10,927,218	4,164,482
3	Consumer and Corporate Affairs	59,752,539	9,207,000	5,965,750	1,720,338	9,298,328	541,960	844,909
4	Economic Development	7,617,513	1,161,883	1,245,061	75,992	1,000,328	902,498	103,648
5	Employment and Immigration	555,437,369	92,714,456	55,664,925	11,108,104	480,616,364	61,864,414	5,275,332
6	Energy, Mines and Resources	143,479,652	21,446,573	16,333,213	11,265,092	64,880,967	9,098,192	5,000,261
7	Environment	298,862,541	49,366,777	32,241,389	4,563,428	69,635,863	28,783,749	22,909,531
8	External Affairs	157,908,228	38,736,270	51,444,894	1,703,126	29,918,925	46,342,375	13,923,800
9	Finance	46,147,278	7,468,769	5,488,953	779,139	18,784,101	1,167,513	726,090
10	Fisheries and Oceans	159,110,243	26,032,666	20,451,543	1,560,193	43,210,988	24,004,443	23,006,094
11	Governor General	2,136,481	410,412	496,744	85,283	203,962	47,393	6,638
12	Indian Affairs and Northern Development	156,839,941	30,090,726	31,967,452	1,827,333	167,506,249	16,679,694	9,338,932
13	Industry, Trade and Commerce	97,978,159	17,881,472	23,719,514	28,329,234	29,194,491	2,246,386	528,186
14	Justice	97,809,525	7,153,437	11,110,427	19,002,296	11,804,816	1,060,517	512,108
15	Labour	23,006,612	31,675,629	2,407,798	742,483	7,875,009	229,898	99,213
16	National Defence	2,506,328,123	531,228,404	248,002,551	17,702,930	246,845,843	38,604,576	352,065,289
17	National Health and Welfare	221,306,839	40,994,123	43,222,007	6,747,222	52,052,936	2,991,307	4,362,530
18	National Revenue	638,129,307	95,776,646	54,173,727	4,368,430	16,333,025	12,212,869	5,370,399
19	Parliament	92,364,091	20,155,920	13,401,268	10,311,418	3,566,103	3,168,848	959,360
20	Post Office	648,124,883	142,846,845	125,163,545	1,742,621	8,380,799	2,064,477	6,659,848
21	Privy Council	32,041,508	4,719,143	5,914,879	2,580,668	10,014,200	732,544	555,661
22	Public Works	215,064,533	32,949,067	18,674,783	1,546,189	103,498,952	236,761,397	161,668,041
23	Regional Economic Expansion	55,418,539	8,401,242	6,925,578	2,731,872	8,911,509	1,762,740	820,484
24	Science and Technology	103,530,097	15,235,878	9,440,732	3,759,065	46,717,630	3,273,705	4,024,402
25	Secretary of State	154,696,407	22,086,000	12,068,592	7,227,671	33,050,638	3,293,860	1,451,427
26	Social Development	2,140,754	359,499	162,732		431,434	37,983	38,317
27	Solicitor General	882,801,195	139,373,685	74,359,533	1,721,444	87,283,110	20,715,685	30,116,627
28	Supply and Services	375,036,945	44,435,591	170,585,189	68,591,315	112,479,360	37,898,359	5,740,453
29	Transport	590,975,744	100,257,409	76,219,321	4,267,942	157,311,084	11,914,328	43,004,961
30	Treasury Board	33,939,674	283,605,177	823,413	1,226,415	13,283,248	60,467	4,669
31	Veterans Affairs	104,704,264	15,416,000	11,053,612	287,417	84,232,667	1,615,365	2,440,346
	Total ⁽¹⁾	8,915,079,572	1,902,548,858	1,230,986,514	225,418,002	2,010,874,347	585,109,766	709,163,105

⁽¹⁾ Represents total departmental expenditure but does not include the provision for valuation which is not allocated to individual departments.

Utilities, materials and supplies	Construction and acquisition of land, buildings and works	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditure	Total standard objects	Less: receipts and revenues credited to the vote	Net expendi- ture	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
31,783,924	5,386,365	12,532,394	690,206,094		213,416	1,134,846,707	10,243,644	1,124,603,063	1
20,987,618	1,571,917	13,610,168	151,585,143		686,537,218	1,228,630,219	94,634,984	1,133,995,235	2
2,881,814		3,591,732	1,661,967		113,205	95,579,542		95,579,542	3
416,361		349,174	334,200		308	13,206,966		13,206,966	4
17,902,253		4,931,894	1,591,006,678		342,929	2,876,864,718	668,068,750	2,208,795,968	5
13,734,180	22,645	20,510,866	4,604,747,271		284,556,589	5,195,075,501	3,796,674,526	1,398,400,975	6
42,956,326	49,980,492	25,158,591	19,479,132		4,502,664	648,440,483	21,528,368	626,912,115	7
22,187,630	15,499,836	18,951,013	900,465,979		697,702	1,297,779,778	13,160,216	1,284,619,562	8
45,455,578		1,176,658	4,535,508,283	15,167,445,623	187,847	19,830,335,832	6,387,300	19,823,948,532	9
36,806,644	46,804,160	28,602,427	27,413,047		6,136,629	443,139,077	1,903,023	441,236,054	10
518,330		39,498			1,324	3,946,065		3,946,065	11
33,991,271	40,198,733	6,163,625	992,551,083		19,587,138	1,506,742,177		1,506,742,177	12
4,663,884		1,948,848	618,089,792		165,129,983	989,709,949		989,709,949	13
3,392,963		965,931	46,252,727		720,944	199,785,691		199,785,691	14
973,173		464,822	12,915,281		1,146,020	81,535,938	10,935,794	70,600,144	15
909,393,883	109,574,064	1,029,827,429	317,318,671		23,782,267	6,330,674,030	302,944,742	6,027,729,288	16
44,694,121	8,498,194	6,348,522	17,416,416,363		196,133	17,847,830,297	29,916,288	17,817,914,009	17
29,455,977	536,264	10,855,753	38,783		190,001	867,441,181	51,474,146	815,967,035	18
3,670,163		1,922,073	1,392,837		128,731	151,040,812		151,040,812	19
24,038,619		2,151,717	694,545		244,254,011	1,206,121,910	50,109,449	1,156,012,461	20
4,679,213		1,370,953	1,405,887		41,265	64,055,921		64,055,921	21
114,857,460	289,420,685	18,987,090	220,028,285		1,099,496,460	2,512,952,942	324,425,842	2,188,527,100	22
5,533,704	5,689,181	1,575,176	513,939,875		133,097,687	744,807,587		744,807,587	23
27,010,410	4,967,158	24,366,346	253,912,633		43,228	496,281,284	10,312,559	485,968,725	24
6,108,103		1,762,190	2,033,160,250		506,618	2,275,411,756	11,433,407	2,263,978,349	25
61,523		112,494			108,478	3,453,214		3,453,214	26
105,562,598	64,597,389	48,827,801	15,811,935		31,604,767	1,502,775,769	318,624,754	1,184,151,015	27
224,215,491		11,217,081	174,308		33,988,457	1,084,362,549	690,131,141	394,231,408	28
150,911,929	113,360,372	117,964,023	626,075,878		891,173,738	2,883,436,729	603,021,957	2,280,414,772	29
151,454			690,371		348,974	334,133,862	16,200,354	317,933,508	30
13,159,525	819,052	1,282,610	904,575,108		654,552	1,140,240,518		1,140,240,518	31
1,942,156,122	756,926,507	1,417,568,899	36,497,852,406	15,167,445,623	3,629,509,283	74,990,639,004	7,032,131,244	67,958,507,760	

TABLE 3

REVENUE BY MAIN CLASSIFICATION
FOR THE YEAR ENDED MARCH 31, 1982

Section (Volume II)	Tax revenue	Return on investments	Postal revenue	Refunds of previous years' expenditure
	\$	\$	\$	\$
1 Agriculture		298,657,697		1,405,573
2 Communications		10,685,975		2,021,926
3 Consumer and Corporate Affairs				32,035
4 Economic Development				1,996,652
5 Employment and Immigration		129,096		4,235,840
6 Energy, Mines and Resources	991,258,100	61,752,798		32,265,986
7 Environment				2,395,986
8 External Affairs		5,190,214		4,378,766
9 Finance	897,367	3,434,712,357		9,307,116
10 Fisheries and Oceans		2,560,768		710,856
11 Governor General				
12 Indian Affairs and Northern Development		24,507,813		14,400,458
13 Industry, Trade and Commerce		168,818,584		18,245,949
14 Justice				750,895
15 Labour				57,823
16 National Defence		984,298		9,463,733
17 National Health and Welfare				1,397,300
18 National Revenue	46,962,550,389	76,209		476,687
19 Parliament				270,873
20 Post Office			484,349,455	923,299
21 Privy Council				1,028,402
22 Public Works		897,644,285		13,313,588
23 Regional Economic Expansion		44,410,611		6,035,567
24 Science and Technology				784,799
25 Secretary of State		4,668,055		16,414,709
26 Social Development				
27 Solicitor General		6,295		2,384,582
28 Supply and Services		22,280,924		3,424,380
29 Transport		100,691,782		3,032,833
30 Treasury Board				352,181
31 Veterans Affairs		17,248,408		1,455,423
Total	47,954,705,856	5,095,026,169	484,349,455	152,964,217

Services and service fees	Privileges, licences and permits	Bullion and coinage	Proceeds from sales	Premium and discount on exchange	Other non-tax revenue	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	\$	
34,596,991	596,958		7,988,948		1,199,964	344,446,131	1
805,187	28,615,523		60,045		226,217	42,414,873	2
4,673,381	19,631,253				3,744,581	28,081,250	3
					5,184,150	7,180,802	4
8,858					5,175,055	9,548,849	5
1,035,534	5,171,588		4,558,205		309,307,279	1,405,349,490	6
5,511,362	12,335,829		1,713,263		6,543,398	28,499,838	7
216,926	7,442,151		1,083		2,513,921	19,743,061	8
7,982,802		69,627,653		69,655	6,059,890	3,528,656,840	9
1,000,928	10,339,718		3,173,260		2,516,842	20,302,372	10
							11
788,352	24,784,474		230,375		2,325,461	67,036,933	12
	574,030				23,859,223	211,497,786	13
165,264			2,678		2,806,292	3,725,129	14
266			1,232		52,494	111,815	15
					12,847,364	23,295,395	16
31,713,144	9,450		292,039		5,743,024	39,154,957	17
6,846,945	244,833		2,002,859		15,477,696	46,987,675,618	18
6,243	4,500				142,771	424,387	19
					67,254	485,340,008	20
			442		694,027	1,722,871	21
6,067,665	28,634		15,849,542		27,500,683	960,404,397	22
3,286,271	3,964,206		615,738		2,046,302	60,358,695	23
					101,171	885,970	24
9,009	1,489,653				29,136,985	51,718,411	25
							26
743,094	2,764,981		15,847,687		483,883	22,230,522	27
488,391			14,973,615		405,224	41,572,534	28
107,504	1,881,861		18,542		15,071,229	120,803,751	29
500			10,231		1,582,605	1,945,517	30
17,121,412					1,863,959	37,689,202	31
123,176,029	119,879,642	69,627,653	67,339,784	69,655	484,678,944	54,551,817,404	

VOLUME II

LIST OF SECTIONS

1. **Agriculture—**
 - Department
 - Canadian Dairy Commission
 - Canadian Livestock Feed Board
 - Farm Credit Corporation
2. **Communications—**
 - Department
 - Canada Council
 - Canadian Broadcasting Corporation
 - Canadian Film Development Corporation
 - Canadian Radio-television and Telecommunications Commission
 - National Arts Centre Corporation
 - National Film Board
 - National Library
 - National Museums of Canada
 - Public Archives
 - Social Sciences and Humanities Research Council
3. **Consumer and Corporate Affairs—**
 - Department
 - Restrictive Trade Practices Commission
4. **Economic Development—**
 - Ministry of State
 - Northern Pipeline Agency
5. **Employment and Immigration—**
 - Department
 - Canada Employment and Immigration Commission
 - Immigration Appeal Board
6. **Energy, Mines and Resources—**
 - Department
 - Atomic Energy Control Board
 - Atomic Energy of Canada Limited
 - National Energy Board
 - Petro-Canada
 - Eldorado Nuclear Limited
7. **Environment**
8. **External Affairs—**
 - Department
 - Canadian International Development Agency
 - International Development Research Centre
 - International Joint Commission
9. **Finance—**
 - Department
 - Auditor General
 - Insurance
 - Tariff Board
10. **Fisheries and Oceans—**
 - Department
 - Commission on Pacific Fisheries Policy
11. **Governor General**
12. **Indian Affairs and Northern Development—**
 - Department
 - Northern Canada Power Commission
13. **Industry, Trade and Commerce—**
 - Department
 - Canadian Commercial Corporation
 - Export Development Corporation
 - Federal Business Development Bank
 - Foreign Investment Review Agency
 - Standards Council of Canada
14. **Justice—**
 - Department
 - Canadian Human Rights Commission
 - Commissioner for Federal Judicial Affairs
 - Law Reform Commission of Canada
 - Supreme Court of Canada
 - Tax Review Board
15. **Labour—**
 - Department
 - Canada Labour Relations Board
 - Canadian Centre for Occupational Health and Safety
16. **National Defence**
17. **National Health and Welfare—**
 - Department
 - Medical Research Council
18. **National Revenue—**
 - Customs and Excise
 - Taxation
19. **Parliament—**
 - The Senate
 - House of Commons
 - Library of Parliament
20. **Post Office—**
 - Department
 - Canada Post Corporation
21. **Privy Council—**
 - Privy Council
 - Canadian Intergovernmental Conference Secretariat
 - Chief Electoral Officer
 - Commissioner of Official Languages
 - Economic Council of Canada
 - Public Service Staff Relations Board
22. **Public Works—**
 - Department
 - Canada Mortgage and Housing Corporation
 - National Capital Commission
23. **Regional Economic Expansion—**
 - Department
 - Cape Breton Development Corporation
24. **Science and Technology—**
 - Ministry of State
 - National Research Council of Canada
 - Natural Sciences and Engineering Research Council
 - Science Council of Canada
25. **Secretary of State—**
 - Department
 - Public Service Commission
 - Advisory Council on the Status of Women
 - Status of Women—Office of the Co-ordinator
26. **Social Development**
27. **Solicitor General—**
 - Department
 - Correctional Services
 - National Parole Board
 - Royal Canadian Mounted Police
28. **Supply and Services—**
 - Department
 - Royal Canadian Mint
 - Statistics Canada

LIST OF SECTIONS—*Concluded*

29. **Transport—**
 - Department
 - Air Canada
 - Canadian Transport Commission
 - Northern Transportation Company Limited
30. **Treasury Board—**
 - Secretariat
 - Comptroller General
31. **Veterans Affairs**
32. **Accounts Receivable and Deletions**
33. **Professional and Special Services**
34. **Construction and Acquisition**
35. **Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments**
36. **Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province**
37. **Grants and Contributions**
38. **Miscellaneous Statements by Department**
39. **Index**

SECTION 1

1981-82 PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

	<i>Page</i>
Use of appropriations	1.4
Total cost of programs—Budgetary	1.8
Programs by activity—Budgetary	1.9
Grants and contributions	1.11
Budgetary expenditure by program and standard object.....	1.13
Budgetary expenditure of major capital projects	1.14
Revenue	1.15
Appendices	1.16

AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall direction and administrative support services for the department.

AGRI-FOOD DEVELOPMENT PROGRAM⁽¹⁾

- To stimulate the development of the agri-food industry, to provide for a dependable and adequate supply of food at reasonable prices to consumers and to ensure stable and equitable returns to producers and processors.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM⁽²⁾

PROGRAM

- To ensure the continued supply of safe, high quality, nutritious food for the domestic and export trade.

RACE TRACK SUPERVISION REVOLVING FUND

- To protect the pari-mutuel betting public associated with horse racing.

CANADIAN GRAIN COMMISSION PROGRAM

- To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

⁽¹⁾ Includes part of the Administration Program of the previous year and part of former Research Program and Marketing Program.

⁽²⁾ Includes former Food Production and Inspection Program and part of former Research Program and Marketing Program.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures	\$	32,313,000
	1e To authorize the transfer of \$115,200 from Agriculture Vote 10, \$196,800 from Agriculture Vote 25 and \$499,999 from Agriculture Vote 30, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 10		115,200
	Vote 25		196,800
	Vote 30		499,999
	TB Vote 5 ⁽¹⁾		821,000
	TB Vote 10 ⁽¹⁾		116,395
	TB Vote 30 ⁽¹⁾		555,000
Stat	Minister of Agriculture—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
AGRI-FOOD DEVELOPMENT PROGRAM			
	Budgetary		
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilization Act	\$	160,552,000
	5c		1,906,000
	5e To authorize the transfer of \$1,340,300 from Agriculture Vote 10, and \$768,000 from Agriculture Vote 25, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of		816,000
	Transfer from: Vote 10		1,340,300
	Vote 25		768,000
	TB Vote 5 ⁽¹⁾		3,452,800
	TB Vote 10 ⁽¹⁾		1,049,598
10	Capital expenditures	\$	13,839,000
	Less transfer to: Vote 1	\$	115,200
	Vote 5		1,340,300
	Vote 20		273,000
			1,728,500
15	The grants listed in the Estimates and contributions	\$	332,439,100
	15c		82,000,000
	15e		29,302,000
	Transfer from TB Vote 10 ⁽¹⁾		792,429
Stat	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act (R.S. c. A-9)		
Stat	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)		
Stat	Loan guarantees under the Farm Improvement Loans Act (R.S. c. F-3)		
Stat	Interest payments and guarantees under the Advance Payments for Crops Act (Statutes of Canada 1976-77, C-12)		
Stat	Grants to agencies established under the Farm Products Marketing Agencies Act (Statutes of Canada 1970-71-72, C-65)		
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
	Budgetary		
20	Operating expenditures	\$	137,189,000
	20e To authorize the transfer of \$273,000 from Agriculture Vote 10 and \$163,999 from Agriculture Vote 25, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 10		273,000
	Vote 25		163,999
	TB Vote 5 ⁽¹⁾		3,410,000
25	Capital expenditures	\$	5,939,000
	Less transfer to: Vote 1	\$	196,800
	Vote 5		768,000
	Vote 20		163,999
			1,128,799
30b*	Contributions	\$	5,187,000
	Transfer from TB Vote 10 ⁽¹⁾		112,054
			5,299,054
	<i>Less: transfer to Vote 1</i>		499,999
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			
Stat	Estimates 1981-82		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
34,617,395		34,617,395		34,617,395	34,420,471	196,924		28,641,045
24,600	18,375	42,975		42,975	42,975			24,975
2,619,000	414,000	3,033,000		3,033,000	3,033,000			3,274,000
37,260,995	432,375	37,693,370		37,693,370	37,496,446	196,924		31,940,020
169,884,698		169,884,698		169,884,698	167,841,668	2,043,030		138,915,102
12,110,500		12,110,500		12,110,500	12,046,533	63,967		10,359,000
444,533,529		444,533,529		444,533,529	439,007,079	5,526,450		381,974,000
111,400,000	(4,091,390)	107,308,610		107,308,610	107,308,610			
125,000,000	(9,149,817)	115,850,183		115,850,183	115,850,183			100,132,249
650,000	(110,923)	539,077		539,077	539,077			625,973
6,000,000	1,747,551	7,747,551		7,747,551	7,747,551			3,875,888
200,000	(200,000)							11,757,000
15,456,000	2,443,000	17,899,000		17,899,000	17,899,000			6,792,806
885,234,727	(9,361,579)	875,873,148		875,873,148	868,239,701	7,633,447		654,432,018
141,036,000		141,036,000		141,036,000	140,959,532	76,468		117,029,760
4,810,201		4,810,201		4,810,201	4,434,659	375,542		4,112,000
4,799,055		4,799,055	20,894,190	25,693,245	3,192,288	1,607,862	20,893,095	7,935,000
15,016,000	2,373,000	17,389,000		17,389,000	17,389,000			14,430,000
165,661,256	2,373,000	168,034,256	20,894,190	188,928,446	165,975,479	2,059,872	20,893,095	(407,480)
(241,000)	241,000		191,050	191,050	161,382		29,668	888,748
165,420,256	2,614,000	168,034,256	21,085,240	189,119,496	166,136,861	2,059,872	20,922,763	143,988,028

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
CANADIAN GRAIN COMMISSION PROGRAM		
	Budgetary	
35	Program expenditures and contributions	\$ 26,906,400
	Transfer from TB Vote 5 ⁽¹⁾	2,316,300
Stat	Salaries of the Commissioners	
Stat	Salary of the supervisor over the Winnipeg Commodity Exchange (R.S. c. G-17)	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Total Budgetary	
CANADIAN DAIRY COMMISSION		
	Budgetary	
40	Program expenditures	
	Non-budgetary	
Stat	Section 16(2) of the CDC Act, as amended, directs that the minister of Finance may make loans to the Commission in accordance with the terms and conditions prescribed by the Governor in Council for the purpose of exercising any of the powers described in paragraph 9(1) of the Act. The total amount of loans outstanding at any one time may not exceed \$300,000,000. (Net)	
CANADIAN LIVESTOCK FEED BOARD		
	Budgetary	
45	Operating expenditures	
50	Contributions	
	Total program—Budgetary	
	Non-budgetary	
Stat	No payment under Section 16(2) of the Livestock Feed Assistance Act shall exceed (a) the amount by which \$10,000,000 exceeds the balance of the account; and (b) any amount advanced under Section 17 of the Act, which may not exceed, at any time, \$50,000,000. (Net)	
FARM CREDIT CORPORATION		
	Non-budgetary	
Stat	Capital—The Crown's investment in the capital of the Corporation as authorized by Section 12 of the Farm Credit Act (R.S. c. F-2) and as amended in 1977-78 c. 28, s. 3 may not exceed, at any time, \$150,000,000. (Net)	
Stat	Notes issued in respect of loans made pursuant to Section 13 of the Farm Credit Act (R.S. c. F-2) for lending to farmers. The aggregate amount of the loans outstanding under Section 13 shall not, at any time, exceed twenty-five times the capital of the Corporation. (Net)	
Stat	Loans to farm syndicates under the Farm Syndicates Credit Act (R.S. c. F-4) for lending to farm syndicates. Section 8 of the Act limits the advances out of the Consolidated Revenue Fund to an aggregate of \$25,000,000. (Net)	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

* Related to a vote included in the Main Estimates but deleted therefrom as per House of Commons Speaker's ruling of June 12, 1981.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
29,222,700		29,222,700		29,222,700	27,390,135	1,832,565		25,285,766
142,300	40,925	183,225		183,225	183,225			142,206
50,300	4,756	55,056		55,056	55,056			50,255
2,887,000	457,000	3,344,000		3,344,000	3,344,000			2,507,000
	431	431		431	431			1,154
<i>32,302,300</i>	<i>503,112</i>	<i>32,805,412</i>		<i>32,805,412</i>	<i>30,972,847</i>	<i>1,832,565</i>		<i>27,986,381</i>
1,120,218,278	(5,812,092)	1,114,406,186	21,085,240	1,135,491,426	1,102,845,855	11,722,808	20,922,763	858,346,447
<i>4,947,000</i>		<i>4,947,000</i>		<i>4,947,000</i>	<i>4,253,634</i>	<i>693,366</i>		<i>5,169,104</i>
			<i>287,688,000</i>	<i>287,688,000</i>	<i>67,686,838</i>		<i>220,001,162</i>	<i>(30,274,219)</i>
1,112,000		1,112,000		1,112,000	1,034,814	77,186		943,077
18,400,000		18,400,000		18,400,000	16,468,760	1,931,240		17,072,738
<i>19,512,000</i>		<i>19,512,000</i>		<i>19,512,000</i>	<i>17,503,574</i>	<i>2,008,426</i>		<i>18,015,815</i>
			<i>60,000,000</i>	<i>60,000,000</i>			<i>60,000,000</i>	
			20,300,000	20,300,000	13,148,000		7,152,000	10,400,000
345,454,000	(345,454,000)		7,250,155	7,250,155			7,250,155	257,965,910
	359,906,000	359,906,000		359,906,000	332,432,302		27,473,698	
<i>345,454,000</i>	<i>14,452,000</i>	<i>359,906,000</i>	<i>7,250,155</i>	<i>367,156,155</i>	<i>332,432,302</i>		<i>34,723,853</i>	<i>257,965,910</i>
2,800,000	(2,800,000)		11,015,237	11,015,237	2,590,524		8,424,713	1,949,763
<i>348,254,000</i>	<i>11,652,000</i>	<i>359,906,000</i>	<i>38,565,392</i>	<i>398,471,392</i>	<i>348,170,826</i>		<i>50,300,566</i>	<i>270,315,673</i>
1,144,677,278	(5,812,092)	1,138,865,186	21,085,240	1,159,950,426	1,124,603,063	14,424,600	20,922,763	881,531,366
348,254,000	11,652,000	359,906,000	386,253,392	746,159,392	415,857,664		330,301,728	240,041,454

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1981-82	37,496	297,100*		2,048	421	(257,135)
	1980-81	31,940	253,272*		1,983	308	(219,041)
AGRI-FOOD DEVELOPMENT	1981-82	868,240	12,544	7,643	8,801	3,779	875,919
	1980-81	654,432	8,706	7,350	7,951	3,071	664,098
AGRI-FOOD REGULATION AND INSPECTION	1981-82	165,975	7,199	661	6,030	2,861	168,328
	1980-81	143,099	6,081	630	5,554	1,831	145,033
AGRI-FOOD REGULATION AND INSPECTION— RACE TRACK SUPERVISION REVOLVING FUND	1981-82	161					161
	1980-81	889					889
CANADIAN GRAIN COMMISSION	1981-82	30,973	27,527			523	3,969
	1980-81	27,986	21,811		349	362	6,886
	1981-82	1,102,845	344,370	8,304	16,879	7,584	791,242
	1980-81	858,346	289,870	7,980	15,837	5,572	597,865
CANADIAN DAIRY COMMISSION	1981-82	4,254	1			138	4,391
	1980-81	5,169	4			143	5,308
CANADIAN LIVESTOCK FEED BOARD	1981-82	17,504	75			22	17,451
	1980-81	18,016	37			39	18,018
Total	1981-82	1,124,603	344,446	8,304	16,879	7,744	813,084
	1980-81	881,531	289,911	7,980	15,837	5,754	621,191

*Includes "Return on investments"—Farm Credit Corporation and Canadian Dairy Commission, \$296,571 in 1981-82 (\$252,723 in 1980-81).

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Management and administration.....	29,497	29,324	435	1,078	95	89	30,027	30,491
Information services.....	3,943	3,281	10	26			3,953	3,307
Strategic planning and evaluation.....	680	642		23			680	665
Contributions to employee benefit plans.....	3,033	3,033					3,033	3,033
	37,153	36,280	445	1,127	95	89	37,693	37,496
Less: receipts credited to revenue.....		297,100*						297,100*
Add: accommodation provided without charge by Public Works.....	2,048	2,048					2,048	2,048
other services provided without charge by other departments.....	421	421					421	421
Total cost of program.....	39,622	(258,351)	445	1,127	95	89	40,162	(257,135)
AGRI-FOOD DEVELOPMENT PROGRAM								
Management and administration.....	44,484	43,676	5,305	5,203	2,354	1,640	52,143	50,519
Research on natural resources.....	12,001	11,728	958	953	250	273	13,209	12,954
Research on production development.....	82,347	85,030	5,299	5,198	415	709	88,061	90,937
Research and information related to processing, distributing, retailing and consumer concerns.....	7,000	6,271	395	505	3,050	3,080	10,445	9,856
Market Development and Economic Analysis.....	8,864	9,096	30	40	10,339	9,981	19,233	19,117
Farm and Regional Policy Development and Economic Analysis.....	5,599	4,480	123	145	304	142	6,026	4,767
International development assistance.....	661	793			674	667	1,335	1,460
Income stabilization loans and advisory services.....	8,929	6,767		3	658,593	653,961	667,522	660,731
Contributions to employee benefit plans.....	17,899	17,899					17,899	17,899
	187,784	185,740	12,110	12,047	675,979	670,453	875,873	868,240
Less: receipts credited to revenue.....	13,956	12,544					13,956	12,544
Add: accommodation provided without charge by this department.....	7,643	7,643					7,643	7,643
accommodation provided without charge by Public Works.....	8,801	8,801					8,801	8,801
other services provided without charge by other departments.....	3,779	3,779					3,779	3,779
Total cost of program.....	194,051	193,419	12,110	12,047	675,979	670,453	882,140	875,919
AGRI-FOOD REGULATION AND INSPECTION PROGRAM								
Management and administration.....	17,326	18,253	172	711	20,969	71	38,467	19,035
Research and advisory services.....	13,945	9,528	2,074	614			16,019	10,142
Inspection and protection of crops, livestock and farm input supplies.....	39,562	38,937	1,707	2,208	4,724	3,121	45,993	44,266
Market maintenance.....	25,395	27,916	766	709			26,161	28,625
Inspection and control of facilities and food products.....	44,809	46,325	91	193			44,900	46,518
Contributions to employee benefit plans.....	17,389	17,389					17,389	17,389
	158,426	158,348	4,810	4,435	25,693	3,192	188,929	165,975
Less: receipts credited to revenue.....	8,213	7,199					8,213	7,199
Add: accommodation provided without charge by this department.....	661	661					661	661
accommodation provided without charge by Public Works.....	6,030	6,030					6,030	6,030
other services provided without charge by other departments.....	2,861	2,861					2,861	2,861
	159,765	160,701	4,810	4,435	25,693	3,192	190,268	168,328
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND								
Administration.....	677	647					677	647
Pari-mutuel supervision.....	2,691	2,691					2,691	2,691
Race surveillance.....	6,449	6,449					6,449	6,449
Surveillance research.....	618	618					618	618
	10,435	10,405					10,435	10,405
Less: receipts credited to the Fund.....	10,244	10,244					10,244	10,244
	191	161					191	161
Total cost of program.....	159,956	160,862	4,810	4,435	25,693	3,192	190,459	168,489

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	3,931	4,269	33	282			3,964	4,551
Grain inspection	12,312	11,995	221				12,533	11,995
Grain weighing	6,689	6,496	162				6,851	6,496
Grain testing and research	3,368	2,638	144	139	4	3	3,516	2,780
Elevator and grain documentation	2,484	1,716	13	4			2,497	1,720
Canadian government elevator operations	100	87					100	87
Contributions to employee benefit plans	3,344	3,344					3,344	3,344
	32,228	30,545	573	425	4	3	32,805	30,973
Less: receipts credited to revenue	21,378	27,527					21,378	27,527
Add: other services provided without charge by other departments	523	523					523	523
Total cost of program	11,373	3,541	573	425	4	3	11,950	3,969
CANADIAN DAIRY COMMISSION								
Administration	4,932	4,105	15	149			4,947	4,254
Less: receipts credited to revenue		1						1
Add: other services provided without charge by other departments	138	138					138	138
Total cost of program	5,070	4,242	15	149			5,085	4,391
CANADIAN LIVESTOCK FEED BOARD								
Feed freight equalization	387	383	8	3	16,100	15,146	16,495	15,532
Supply and price stability	716	646	1	3	2,300	1,323	3,017	1,972
	1,103	1,029	9	6	18,400	16,469	19,512	17,504
Less: receipts credited to revenue		75						75
Add: other services provided without charge by other departments	22	22					22	22
Total cost of program	1,125	976	9	6	18,400	16,469	19,534	17,451

*Includes "Return on investments"—Farm Credit Corporation and Canadian Dairy Commission, \$296,571.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
<i>Management and administration</i>			
Summer Youth Employment Program	95	89	111
AGRI-FOOD DEVELOPMENT PROGRAM			
Grants			
<i>Management and administration</i>			
Agriculture research in universities and other scientific organizations in Canada	1,326	1,326	1,326
<i>Market Development and Economic Analysis</i>			
Grants to assist in the marketing of agricultural products	20	20	18
Canadian Horticultural Council	8	8	8
Royal Agricultural Winter Fair, Toronto	100	100	100
Canadian Western Agribition, Regina	50	50	50
Le Salon international de l'agriculture et de l'alimentation	50	50	50
Canadian Council on 4-H Clubs	36	36	36
<i>Income stabilization loans and advisory services</i>			
Canadian National Livestock Records	50	50	50
Federated Women's Institutes of Canada	10	10	10
Canadian Plowing Council	10	10	10
<i>Research on production development</i>			
Grant to Canadian Jersey Cattle Club	25	25	
Grant to Canadian Limousin Association	5	5	
Grant to Ontario Plowman's Association	100	100	
	1,790	1,790	1,658
Contributions			
<i>Management and administration</i>			
Canadian Agricultural Research Council	60	60	46
Contribution to the Province of Newfoundland for the construction of an extension to the St John's West Research Station	550	249	1,505
Contribution to the Ontario Institute for Studies in Education	5	5	
Summer Youth Employment Program	413		1,741
<i>Expenditures not required for the current year</i>			187
<i>Research on natural resources</i>			
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	3	3
Summer Youth Employment Program	247	270	
<i>Research on production development</i>			
Canada's fee for membership in the International Society for Horticultural Science	3	2	2
Contribution to Organization for Economic Co-operation and Development	20	18	22
Contribution to the Canadian Chianina Association	5	5	
Summer Youth Employment Program	257	554	
<i>Research and information related to processing, distributing, retailing and consumer concerns</i>			
Producer groups towards the cost of construction of regular cold storages, frost free controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	3,050	3,048	2,713
Summer Youth Employment Program		32	
<i>Expenditures not required for the current year</i>			77
<i>Market Development and Economic Analysis</i>			
Class "A" and class "B" fairs, winter and spring fairs and special fairs	2,048	2,012	1,952
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	115	94	93
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	190	181	181
Canada Grains Council	92	92	54
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	750	726	732
Contribution to a market promotion organization to promote the sale of Canadian seed potatoes	242		
Contribution to Canadian Co-operative Implements Limited	6,440	6,438	
Contributions to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural food products	198	174	
<i>Expenditures not required for the current year</i>			25
<i>Farm and Regional Policy Development and Economic Analysis</i>			
Contribution to Les Fermes Noreau to assist in the establishment of an apple tree rootstock and production facility in the province of Quebec	120		
Contribution towards the Federal Development Strategy for Prince Edward Island	184	142	
<i>International development assistance</i>			
Agriculture Canada's fee for membership in the International Dairy Federation—Canada	15	14	12
Commonwealth Agricultural Bureaux	659	653	577
<i>Income stabilization, loans and advisory services</i>			
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	334,858	331,909	335,725
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with Federal-Provincial agreements with the provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grains and forage	9,215	9,215	10,330

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
AGRI-FOOD DEVELOPMENT PROGRAM—Concluded			
Contributions—Concluded			
<i>Income stabilization, loans and advisory services—Concluded</i>			
Canada Safety Council in Support of National Farm Safety Week	4	4	4
Compensation to producers of wheat, oats, corn and barley for losses incurred as a result of the Canadian embargo on grain sales to the Soviet Union (USSR) during the period January 4, 1980 through July 31, 1980	80,490	79,245	
Contribution to Canfarm Co-operative Services to assist in the transition to a joint-venture company	1,000	1,000	
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under federal-provincial agreements for the payment of compensation to grain and field crop producers for crop-damage caused by migratory waterfowl	1,000	594	1,823
Payments of financial assistance to beef, dairy and sheep producers in drought areas of British Columbia, Alberta, Saskatchewan, Manitoba and Northwestern Ontario	125	102	3,705
Emergency Herd Maintenance Assistance Program	20	13	748
Contributions to Gainers Inc. in order to maintain Canadian ownership of BC turkeys	365	363	3,750
Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	107,309	107,309	
Contributions to the provinces under the Crop Insurance Act	115,850	115,850	100,132
Loan guarantees under the Farm Improvement Loans Act	539	539	626
Payments to producer organizations of amounts equal to:			
(i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and			
(ii) defaults by producers in the repayment of advances guaranteed by the minister of Agriculture, pursuant to the Advance Payments for Crops Act	7,748	7,748	3,876
<i>Expenditures not required for the current year</i>			14,309
	674,189	668,663	484,950
	675,979	670,453	486,608
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
Contributions			
<i>Management and administration</i>			
Canada's fee for membership in the Office international des épizooties	36	35	29
Canadian Veterinary Medical Association	5	3	4
Payments in the current and subsequent fiscal years for small farm development adjustment in accordance with terms and conditions approved by the Governor in Council	20,894	1	9
Summer Youth Employment Program	34	32	61
<i>Expenditures not required for the current year</i>			2,633
<i>Inspection and protection of crops, livestock and farm input supplies</i>			
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	4,507	2,922	5,126
Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	123	123	71
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	6	1	
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10		
Summer Youth Employment Program	78	75	
<i>Expenditures not required for the current year</i>			2
	25,693	3,192	7,935
CANADIAN GRAIN COMMISSION PROGRAM			
Grants			
Canadian government elevator operations			
<i>Expenditures not required for the current year</i>			200
Contributions			
<i>Grain testing and research</i>			
Canada's fee for membership in the International Association for Cereal Chemistry	4	3	4
<i>Expenditures not required for the current year</i>			65
	4	3	69
	4	3	269
	701,771	673,737	494,923
CANADIAN LIVESTOCK FEED BOARD			
Contributions			
<i>Feed freight equalization</i>			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100	15,146	15,430
<i>Supply and price stability</i>			
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600	558	431
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia	1,100	444	1,060
Contributions to elevator operators for expansion of feed grain storage capacity at existing inland elevators in feed grain deficient areas of Eastern Canada and British Columbia	600	321	152
	18,400	16,469	17,073
Total	720,171	690,206	511,996

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Agri-Food Regulation and Inspection					Subtotal	Canadian Dairy Commission	Canadian Livestock Feed Board	Total
	Adminis- tration Program	Agri- Food Develop- ment Program	Program	Race Track Super- vision Revolving Fund	Canadian Grain Commission Program				
(1) Salaries and wages	21,259 21,042 <i>17,912</i>	124,359 121,998 <i>103,488</i>	118,919 117,449 <i>98,340</i>	2,410 2,410 <i>2,015</i>	24,566 285,696 <i>19,380</i>	291,513 285,696 <i>241,135</i>	1,698 1,548 <i>1,419</i>	662 581 <i>510</i>	293,873 287,825 <i>243,064</i>
(1) Other personnel costs	3,096 3,271 <i>3,310</i>	18,159 19,905 <i>12,309</i>	17,530 18,844 <i>14,899</i>	372 372 <i>154</i>	3,536 3,763 <i>3,550</i>	42,693 46,155 <i>34,222</i>	221 166 <i>166</i>	79 72 <i>58</i>	42,993 46,393 <i>34,446</i>
(2) Transportation and communications	3,671 3,660 <i>2,700</i>	6,947 7,356 <i>5,923</i>	8,815 8,330 <i>6,682</i>	365 365 <i>218</i>	1,284 1,286 <i>1,092</i>	21,082 20,997 <i>16,615</i>	403 388 <i>311</i>	125 147 <i>148</i>	21,610 21,532 <i>17,074</i>
(3) Information	1,280 1,097 <i>1,012</i>	1,501 1,479 <i>1,388</i>	98 83 <i>53</i>	6 6 <i></i>	66 73 <i>61</i>	2,951 2,738 <i>2,514</i>	71 37 <i>28</i>	60 63 <i>58</i>	3,082 2,838 <i>2,600</i>
(4) Professional and special services	5,311 4,530 <i>3,842</i>	11,610 11,332 <i>9,362</i>	3,591 3,950 <i>2,854</i>	6,828 6,828 <i>6,082</i>	103 176 <i>168</i>	27,443 26,816 <i>22,308</i>	2,129 1,737 <i>2,972</i>	70 39 <i>43</i>	29,642 28,592 <i>25,323</i>
(5) Rentals	471 426 <i>409</i>	948 1,132 <i>877</i>	523 523 <i>447</i>	77 77 <i>64</i>	1,896 1,710 <i>1,573</i>	3,915 3,868 <i>3,370</i>	196 177 <i>171</i>	60 60 <i>56</i>	4,171 4,105 <i>3,597</i>
(6) Purchased repair and upkeep	360 384 <i>398</i>	2,279 1,736 <i>2,079</i>	1,263 1,204 <i>808</i>	32 32 <i>47</i>	106 77 <i>72</i>	4,040 3,433 <i>3,404</i>	14 4 <i>17</i>	3 4 <i>1</i>	4,057 3,441 <i>3,422</i>
(7) Utilities, materials and supplies	1,704 1,861 <i>1,725</i>	22,373 21,194 <i>15,609</i>	7,646 7,920 <i>6,929</i>	127 127 <i>111</i>	668 580 <i>832</i>	32,518 31,682 <i>25,206</i>	61 48 <i>51</i>	37 54 <i>38</i>	32,616 31,784 <i>25,295</i>
(8) Construction and acquisition of land, buildings and works	111	4,566 4,047 <i>5,599</i>	2,266 1,218 <i>915</i>	39 39 <i>104</i>	6,982 5,383 <i>6,635</i>				6,982 5,386 <i>6,638</i>
(9) Construction and acquisition of machinery and equipment	334 1,127 <i>518</i>	7,044 7,538 <i>4,760</i>	2,544 3,221 <i>3,197</i>	149 149 <i>297</i>	573 345 <i>740</i>	10,644 12,380 <i>9,512</i>	152 149 <i>33</i>	9 3 <i>19</i>	10,805 12,532 <i>9,564</i>
(10) Grants, contributions and other transfer payments	95 89 <i>111</i>	675,979 670,453 <i>486,608</i>	25,693 3,192 <i>7,935</i>		4 3 <i>269</i>	701,771 673,737 <i>494,923</i>		18,400 16,469 <i>17,073</i>	720,171 690,206 <i>511,996</i>
(12) All other expenditures	1 9 <i>3</i>	108 70 <i>6,430</i>	41 41 <i>40</i>	30 33 <i></i>	3 84 <i>232</i>	183 204 <i>6,738</i>	2 <i>1</i>	7 9 <i>9</i>	192 213 <i>6,748</i>
(1-12) Total	37,693 37,496 <i>31,940</i>	875,873 868,240 <i>654,432</i>	188,929 165,975 <i>143,099</i>	10,435 10,405 <i>9,125</i>	32,805 30,973 <i>27,986</i>	1,145,735 1,113,089 <i>866,582</i>	4,947 4,254 <i>5,169</i>	19,512 17,504 <i>18,016</i>	1,170,194 1,134,847 <i>889,767</i>
(13) Less: receipts and revenues credited to the vote				10,244 10,244 <i>8,236</i>		10,244 10,244 <i>8,236</i>			10,244 10,244 <i>8,236</i>
Total net expenditures	37,693 37,496 <i>31,940</i>	875,873 868,240 <i>654,432</i>	188,929 165,975 <i>143,099</i>	191 161 <i>889</i>	32,805 30,973 <i>27,986</i>	1,135,491 1,102,845 <i>858,346</i>	4,947 4,254 <i>5,169</i>	19,512 17,504 <i>18,016</i>	1,159,950 1,124,603 <i>881,531</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in bold face type are 1981-82 expenditures.

Amounts in italic type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
AGRI-FOOD DEVELOPMENT PROGRAM				
<i>Management and administration</i>				
Office-laboratory building, Kentville, NS	18,500	200	212	18,483
Office-laboratory building, St Jean, Que	9,500	300	252	467
Meat research laboratory, Lacombe, Alta	2,464	150	120	145
Office-laboratory building—Planning costs, Summerland, BC	2,100	240	37	75
Corrals and feedlots, Lethbridge, Alta	495	495	482	482
Office services building, St Joseph, NB	450	450	384	384(f)
Construction—Electrical, sewage and water replacement		273	105	105
Construction—Replacement of buildings		493	1,088	1,088
Other equipment		600	464	464
Federal Building Retrofit Program		40	39	39
<i>Research on natural resources</i>				
Scientific equipment		511	898	898
<i>Research on production development</i>				
Construction—Replacement of buildings		1,172	965	965
Agricultural equipment		960	1,008	1,008
Scientific equipment		1,914	3,168	3,168
Other equipment		690	244	244
<i>Research and information related to processing, distributing, retailing and consumer concerns</i>				
Scientific equipment		288	520	520
AGRI-FOOD REGULATION AND INSPECTION PROGRAM				
<i>Research and advisory services</i>				
Laboratory, Lethbridge, Alta	22,385	88		90
Animal holding facilities—ADRI, Ottawa, Ont	495			
Laboratory—Planning cost, St Hyacinthe, Que	495			
Laboratory—Expansion—Planning cost, Guelph, Ont	300			
Laboratory equipment and furnishings		361	467	467
Rehabilitation of quarantine laboratory, Grosse Isle, Que	350			349(f)
<i>Inspection and protection of crops, livestock and farm input supplies</i>				
Port of entry, Lacolle, Que	250			
Animal holding facilities, Sarnia, Ont	582	481	476	571
Roadway to quarantine station, Mirabel, Que	688	300	145	145
Laboratory equipment and furnishings		528	316	316
Road motor vehicles		793	823	823
<i>Market maintenance</i>				
Road motor vehicles		407	376	376
CANADIAN GRAIN COMMISSION PROGRAM				
<i>Grain weighing</i>				
Weigh scale recorders	2,114	333	28	297
Grain drier, Prince Rupert, BC	350			345(f)

(f) Project completed.

Revenue

		1981-82	1980-81			1981-82			
		\$	\$			\$	\$		
DEPARTMENT									
Comparative Summary									
Non-Tax Revenue—									
A	Return on investments	298,657,697	254,853,030						
B	Refunds of previous years' expenditure	1,329,246	436,952						
C	Services and service fees	34,596,992	28,098,346						
D	Privileges, licences and permits	596,958	508,107						
E	Proceeds from sales	7,988,947	5,632,128						
F	Miscellaneous	1,199,964	341,925						
	Total	344,369,804	289,870,488						
		1981-82							
		\$	\$						
Details									
Non-Tax Revenue—									
A Return on investments:									
Loans, investments and advances—									
Crown corporations and agencies—									
Lending institutions—									
Farm Credit Corporation—Interest									
All other—									
Canadian Dairy Commission—									
Interest									
Other—									
Miscellaneous—									
Construction of multi-purpose exhibi-									
tion buildings—Interest									
		2,087,003	298,657,697						
B Refunds of previous years' expenditure:									
Administration Program									
		26,368							
Agri-Food Development Program—									
Research Branch									
		39,944							
Marketing and Economics Branch									
		320,326							
Regional Development and International									
Affairs Branch									
		160,887							
Recoveries—Farm Improvement Loans									
Act									
		171,233							
Agri-Food Regulation and Inspection Pro-									
gram									
		95,823							
Canadian Grain Commission Program									
		7,650							
Potato warehouse construction refund									
		4,166							
Adjustment to prior year's Payables at									
Year End (PAYE)									
		502,849	1,329,246						
C Services and service fees:									
Agri-Food Development Program—									
Research Branch—									
Block heater service to private users									
		8,273							
Miscellaneous									
		34,722							
Regional Development and International									
Affairs Branch—Record of performance									
		1,706,911							
Marketing and Economics Branch									
		12,116	1,762,022						
Agri-Food Regulation and Inspection Pro-									
gram—									
Registration fees									
		2,593							
Recovery of overtime costs from packers									
		3,637,570							
Meat inspection—Charges to province									
		683,791							
Recovery of overtime—Import and export									
inspection									
		303,319							
Fruit and vegetable inspection									
		330,143							
Seed inspection									
		60,976							
Field crop inspection									
		113,206							
Record of performance									
		283,024							
Board and lodging									
		15,862							
Quarantine charges									
		64,940							
Seed testing									
		246,533							
Registration									
		152,980							
Blood typing									
		315,184							
Trip inspection									
		206,238							
Miscellaneous									
		12,555	6,428,914						
C Services and service fees:—Concluded									
Canadian Grain Commission Program—									
Inspection									
		15,248,559							
Overtime									
		328,364							
Registration									
		1,187,395							
Cancellation of warehouse receipts									
		1,187,062							
Weighing									
		7,814,578							
Overtime									
		218,155							
Storage, elevation and cleaning									
		398,038							
Miscellaneous									
		23,905				26,406,056			
						34,596,992			
D Privileges, licences and permits:									
Rentals from employees and others occupy-									
ing dwellings on government properties									
		441,749							
Licences and permits									
		155,209				596,958			
E Proceeds from sales:									
Agri-Food Development Program—									
Research Branch—									
Animals and animal products									
		3,783,248							
Plant and plant products									
		262,008							
Regional Development and International									
Affairs—									
Animal and animal products									
		162,303							
Tags and seals									
		3,368							
Marketing and Economics Branch—									
Miscellaneous products									
		2,188,069				6,398,996			
Agri-Food Regulation and Inspection Pro-									
gram—									
Animals and animal products									
		254,922							
Other plants and plant products									
		277,009							
Tags and seals									
		52,234							
Miscellaneous									
		1,378				585,543			
Canadian Grain Commission Program—									
Grain samples									
		40,571							
Surplus grains									
		166,771							
Weighover proceeds									
		720,903							
Screenings									
		76,163				1,004,408			
						7,988,947			
F Miscellaneous:									
Agri-Food Regulation and Inspection Pro-									
gram									
		5,803							
Canadian Grain Commission Program									
		2,801							
Agricultural Stabilization Board—									
Interest earned on defaulted contract									
		234,123							
Provincial share of operating costs in									
respect of joint accommodation									
		922,366							
Miscellaneous—Operating									
		34,871				1,199,964			
						1981-82	1980-81		
						\$	\$		
CANADIAN DAIRY COMMISSION									
Comparative Summary									
Non-Tax Revenue—									
Refunds of previous years' expenditure									
		1,456	3,887						
						1981-82	1980-81		
						\$	\$		
CANADIAN LIVESTOCK FEED BOARD									
Comparative Summary									
Non-Tax Revenue—									
Refunds of previous years' expenditure									
		74,872	36,818						

Appendix 1

Agricultural Products Board

(Established by the Agricultural Products Act)

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Products Board for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement applied, after giving retroactive effect to the change from the accrual to the modified cash basis of accounting as explained in Note 3, on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 3, 1982

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenditure		
Purchases		
Turkeys	1,706,535	3,218,170
Grapes	1,164,324	517,305
Sour cherries	209,960	2,840,594
Prune-Plums	35,192	600,851
Potatoes		609,840
Canned vegetables		1,499,993
	3,116,011	9,286,753
Administration expenses	48,102	33,880
	3,164,113	9,320,633
Revenue		
Proceeds from sales		
Sour cherries	1,331,470	364,503
Turkeys	782,049	889,788
Grapes	74,550	
Potatoes		12,866
	2,188,069	1,267,157
Interest	255,143	
	2,443,212	1,267,157
Cost of operations	720,901	8,053,476
Provided for by:		
Parliamentary appropriations		
Agriculture Vote 5 (1981—Vote 20)	3,116,011	9,286,753
Agriculture Vote 5 (1981—Vote 15)	37,007	25,543
Revenue credited to the Consolidated Revenue Fund	(2,443,212)	(1,267,157)
Government departments which provided services without charge	11,095	8,337
	720,901	8,053,476

Approved:

A. E. PROULX
Secretary

Approved:

G. I. TRANT
Chairman

NOTES TO FINANCIAL STATEMENT MARCH 31, 1982

1. Objective

The objective of the Board is to stabilize the price of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

Expenditure

Expenditure for the year includes all amounts for work performed, goods received or services rendered prior to April 1. This basis is consistent with that followed by departments of the Government of Canada. An estimated amount for services provided without charge by government departments is included in administration expenses.

Revenue

Revenue is recorded on a cash basis, consistent with that followed by departments of the Government of Canada, and is credited directly to the Consolidated Revenue Fund.

3. Change in basis of accounting

The balance of \$6,792,804 in the Agricultural Products Board Account, representing inventories, accounts receivable and payable, was deleted from the Accounts of Canada on March 31, 1981 by the Adjustment of Accounts Act. As a result, the Board changed its basis of accounting in 1982 from the accrual to the modified cash basis described in Note 2. Accordingly, a balance sheet is no longer presented and the statement of operations for 1981 has been restated.

Appendix 2

Agricultural Stabilization Board

(Established by the Agricultural Stabilization Act)

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Board for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 3, 1982

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	301,500,000	287,917,924
Deficiency payments		
Hogs	107,321,044	41,281,496
Apples	16,067,862	
Potatoes	12,623,813	3,765,288
Sour cherries	1,025,000	
Cucumbers	714,697	784,735
White beans	77,211	1,252,795
Onions	56,298	901,460
Corn	14,749	31,650
Wheat	2,331	27,085
Barley	147	4,572
	137,903,152	48,049,081
Deduct: refunds of prior years' expenditure ..	185,470	242,229
	137,717,682	47,806,852
	439,217,682	335,724,776
Administration expenses		
Salaries and benefits	1,682,927	1,197,453
Data processing	257,149	132,564
Accommodation	229,167	102,937
Professional and special services	146,295	10,273
Accounting services	47,734	23,833
Others	121,209	108,236
	2,484,481	1,575,296
Total expenditure	441,702,163	337,300,072
Provided for by: (Note 3)		
Parliamentary appropriations	441,010,109	336,971,201
Government departments which provided services without charge	692,054	328,871
	441,702,163	337,300,072

Approved:

A. E. PROULX
Secretary

Approved:

G. I. TRANT
Chairman

Appendix 2—Concluded**Agricultural Stabilization Board—Concluded****NOTES TO FINANCIAL STATEMENT
MARCH 31, 1982****1. Authority and objectives**

The Board was established by the Agricultural Stabilization Act 1957-58 c. 22 and consists of three members appointed by the Governor in Council.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the industry of agriculture to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

2. Significant accounting policies

Expenditure for the year includes all amounts for work performed, goods received or services rendered prior to April 1, 1982. This basis is consistent with that followed by the departments of the Government of Canada.

An estimated amount for services provided without charge by government departments is included in administration expenses.

Acquisitions of furniture and equipment are recorded as an administration expense in the year of purchase.

Employee termination benefits accrue to employees over their service period. Payments of these benefits are made to the employees on separation or retirement and are expensed by the Board when paid.

Refunds of prior years' expenditure relate to overpayments of deficiency payments and, when received, reduce the cost of the programs.

3. Financing

Financing to cover payments to the Canadian Dairy Commission and deficiency payments is provided for by:

	1982	1981
	\$	\$
Statutory vote—		
Named commodities in accordance with the minimum provisions of the Act	107,308,610	
Agriculture Vote 15 (1981—Vote 20)		
Named commodities in accordance with the minimum provisions of the Act		41,317,698
Designated and other named commodities	331,909,072	294,407,078
	<u>439,217,682</u>	<u>335,724,776</u>
Administration expenses are provided for by:		
Agriculture Vote 5 (1981—Vote 15)	1,792,427	1,246,425
Government departments which provided services without charge	692,054	328,871
	<u>2,484,481</u>	<u>1,575,296</u>
	<u>441,702,163</u>	<u>337,300,072</u>

4. Fraud

As a result of an investigation in 1979 by the Royal Canadian Mounted Police, thirty-nine persons were charged with fraudulently receiving payments amounting to \$648,331 under the 1977 Potato and 1977 Onion Stabilization Programs. Fifty-six charges were heard in the Quebec Criminal Courts and Orders of Restitution amounting to \$422,981 have been received. Recoveries of \$137,440 have been returned to the Consolidated Revenue Fund.

Appendix 3

Canadian Grain Commission
(Established by the Canada Grain Act)

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
August 9, 1982

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Service fees	26,406,068	20,737,473
Weigh-over proceeds	720,903	340,825
Grain sales	283,506	550,090
Licences	106,285	41,250
Grain grade promotions		28,040
Other	10,451	114,027
	<u>27,527,213</u>	<u>21,811,705</u>
Expenditure		
Operating		
Salaries and employee benefits	27,062,357	23,227,027
Rentals	1,709,641	1,742,087
Travel and relocation	836,345	677,833
Materials and supplies	337,093	437,989
Communications	247,403	224,617
Printing and stationery	237,128	223,449
Postage and cartage	198,407	187,807
Professional and special services	167,421	159,649
Weigh-over shortages	83,479	230,000
Utilities	1,452	108,727
Grants in lieu of taxes		144,995
Screenings		61,711
Other	176,876	303,096
	<u>31,057,602</u>	<u>27,728,987</u>
Capital		
Scientific and technical equipment	207,639	105,829
Grain handling equipment		344,276
Other	230,175	327,136
	<u>437,814</u>	<u>777,241</u>
	<u>31,495,416</u>	<u>28,506,228</u>
Cost of operations (Schedule)	<u>3,968,203</u>	<u>6,694,523</u>
Provided for by:		
Parliamentary appropriations (Note 3)	30,972,416	27,985,228
Revenue credited directly to the Consolidated Revenue Fund	(27,527,213)	(21,811,705)
Government departments which provided services without charge	523,000	521,000
	<u>3,968,203</u>	<u>6,694,523</u>

Approved by:

H. D. POUND
Chief Commissioner

R. KULLMAN
Senior Financial Officer

Appendix 3—Concluded

Canadian Grain Commission—Concluded

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1982

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

2. Significant accounting policies

Revenue

Revenue is recorded on a cash basis in accordance with stated Government of Canada accounting policies. Revenue is credited directly to the Consolidated Revenue Fund.

Expenditure

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1, 1982. This basis is in accordance with stated Government of Canada accounting policies. Operating expenditure also includes services provided without charge by government departments.

3. Parliamentary appropriations

	1982	1981
	\$	\$
Agriculture		
Vote 35	29,222,700	25,893,200
Statutory—Salaries	238,281	175,200
Statutory—Contributions to employee benefit plans	3,344,000	2,507,000
	32,804,981	28,575,400
Amount lapsed	1,832,565	590,172
	30,972,416	27,985,228

SCHEDULE OF COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1982

	Inspection	Weighing	Research	Canadian Government Elevators	Economics and Statistics	Administration	Total	
	\$	\$	\$	\$	\$	\$	1982	1981
							\$	\$
Revenue								
Service fees	15,595,950	8,032,734		398,038	2,374,456	4,890	26,406,068	20,737,473
Weigh-over								
Proceeds and grain sales	40,571			963,838			1,004,409	890,915
Other	3,220	945	2,346	1,505	108,130	590	116,736	183,317
	15,639,741	8,033,679	2,346	1,363,381	2,482,586	5,480	27,527,213	21,811,705
1981	12,044,855	5,604,221	1,001	2,545,203	1,596,324	20,101		
Expenditure								
Operating								
Salaries and employee benefits	13,627,096	7,443,722	2,504,238	66,385	2,062,172	1,358,744	27,062,357	23,227,027
Rentals	499,367	68,454	571,157	24	457,749	112,890	1,709,641	1,742,087
Travel and relocation	381,372	255,695	70,269	1,263	27,102	100,644	836,345	677,833
Other	429,068	70,214	405,584	87,934	236,939	219,520	1,449,259	2,082,040
	14,936,903	7,838,085	3,551,248	155,606	2,783,962	1,791,798	31,057,602	27,728,987
Capital	212,978	56,038	140,956		12,674	15,168	437,814	777,241
	15,149,881	7,894,123	3,692,204	155,606	2,796,636	1,806,966	31,495,416	28,506,228
1981	11,973,045	6,794,782	3,220,555	2,512,876	2,501,238	1,503,732		
Cost of operations	(489,860)	(139,556)	3,689,858	(1,207,775)	314,050	1,801,486	3,968,203	6,694,523
1981	(71,810)	1,190,561	3,219,554	(32,327)	904,914	1,483,631		

Appendix 4

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The department's Financial Administration Division develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund is maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs.

Approved by:

J. McCREA
Director General, Finance
(Senior full-time financial officer)

ALAN G. ROSS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

July 21, 1982

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable—Outside parties		353,385	322,693	Accounts payable and accrued liabilities			
Prepaid expenses.....			120,000	Outside parties			
		353,385	442,693	Accounts payable		583,087	645,139
	\$			Vacation pay (Note 4)		161,604	132,692
Fixed assets, appraisal plus additions at						744,691	777,831
cost (Note 3)			716,136	Long-term liability			
Less: accumulated depreciation.....		183,680		Provision for employee termination benefits			
		532,456	441,941	(Note 5)		157,218	127,179
				EQUITY OF CANADA			
		885,841	884,634	Accumulated net charge against the Fund's authority		(271,716)	(412,362)
				Accumulated surplus		255,648	391,986
						(16,068)	(20,376)
						885,841	884,634

The accompanying notes are an integral part of the financial statements.

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net loss (profit) for the year	(241)	136	546	596
Less: depreciation, loss on disposal of fixed assets	83	77	55	51
Operating requirements	(324)	59	491	545
Capital acquisitions	83	168	55	401
Adjusted working capital changes		(66)		(57)
Net expenditure (income)	(241)	161	546	889

Appendix 4—Continued

Race Track Supervision Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Pari-mutuel levy	10,261,543	8,258,484
Other	5,166	9,333
	10,266,709	8,267,817
Operating expenses		
Salaries and employee benefits	2,758,222	2,404,027
Travel and removal	202,641	182,891
Telephone	60,523	35,896
Professional services		
—Race testing services	3,546,203	3,122,979
—Race patrol services	2,274,294	2,078,385
—Photo finish services	620,165	581,007
—Data processing services	160,838	45,758
—Drug research	385,581	43,750
—Other	44,384	62,204
Accommodation	68,938	63,816
Repairs and upkeep	64,822	47,104
Material and supplies	102,467	111,788
Depreciation	72,255	50,167
Miscellaneous	36,425	33,407
Loss on disposal of fixed assets	5,289	456
	10,403,047	8,863,635
Net loss	136,338	595,818

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year, unadjusted	651,857	1,095,803
Retroactive effect of the provision for employee termination benefits and vacation pay (Notes 4 and 5)	(259,871)	(107,999)
Balance, beginning of year, as restated	391,986	987,804
Net loss for the year	(136,338)	(595,818)
Balance, end of year	255,648	391,986

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Increase in the accumulated net charge against the Fund's authority account	140,646	894,925
Increase in the provision for employee termination benefits	30,039	127,179
	170,685	1,022,104
Uses of working capital		
Operations		
Net loss for the year	136,338	595,818
Less: items not requiring use of funds		
depreciation	72,255	50,167
loss on disposal of fixed assets	5,289	456
	58,794	545,195
Retroactive effect of the provision for employee termination benefits		107,999
Purchase of fixed assets	168,059	400,923
	226,853	1,054,117
Decrease in working capital	56,168	32,013
Working capital deficiency, beginning of year	335,138	303,125
Working capital deficiency, end of year	391,306	335,138
Changes in working capital components:		
(Increase) in accounts receivable	(30,692)	(24,604)
Decrease (increase) in prepaid expenses	120,000	(120,000)
(Decrease) increase in accounts payable and accrued liabilities	(33,140)	176,617
	56,168	32,013

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	271,716	412,362
Deduct: PAYE charges against the appropriation account after March 31	583,087	558,124
Add: amounts credited to the appropriation account after March 31	141,039	136,812
Net authority used, end of year	170,332	8,950
Authority limit	200,000	200,000
Unused authority carried forward	29,668	191,050

Appendix 4—Concluded

Race Track Supervision Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The Fund has been authorized to draw from the Consolidated Revenue Fund up to \$200,000 for working capital, should this be necessary, and to retain earnings up to \$2 million. An amount of \$879,798 representing net liabilities assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

Charges to the Fund are to include administrative expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

2. Significant accounting policy

Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Acquisitions subsequent to April 1, 1970 are recorded at cost.

Depreciation is charged on a straight line basis using rates of 10% for furniture and equipment, 20% for desk top computers, 33% for motor vehicles and 4% for buildings.

3. Fixed assets and accumulated depreciation

Fixed assets	Current year	Acqui- sitions	Disposals	Previous year
	\$	\$	\$	\$
Furniture and equipment	154,284	17,758	2,623	139,149
Desk top computers	136,219	57,984	84,629	162,864
Motor vehicles	147,419	68,619	55,689	134,489
Buildings	174,451	23,698		150,753
Land	103,763			103,763
	716,136	168,059	142,941	691,018

Accumulated depreciation	Current year	Depre- ciation	Decrease	Previous year
	\$	\$	\$	\$
Furniture and equipment	55,373	13,316	1,918	43,975
Desk top computers	60,211	16,292	82,671	126,590
Motor vehicles	60,771	36,143	53,063	77,691
Buildings	7,325	6,504		821
	183,680	72,255	137,652	249,077

4. Vacation pay

Vacation pay credits are now included in the financial statements as a liability whereas, in previous years, no accrual was made except as a note to the statements. The accrued liability on the Balance Sheet is \$161,604 (\$132,692 at March 31, 1981). An amount of \$28,912 (\$132,692 in 1981) has been added as an expenses on the Statement of Operations and an adjustment of \$132,692 appears on the Statement of Accumulated Surplus.

5. Provision for employee termination benefits

Effective 1981-82, the employee termination benefits are expensed in the year in which they are earned. In prior years, they were expensed in the year in which the payments were made.

There being no current requirements, the amount on the Balance Sheet of \$157,218 (\$127,179 at March 31, 1981) represents the accrued liability.

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty-eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provisions as at March 31, 1982 and 1981 consist of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

An amount of \$30,039 (\$19,180 in 1981) has been added as an expenses on the Statement of Operations and an adjustment of \$127,179 (\$107,999 at March 31, 1981) appears on the Statement of Accumulated Surplus.

6. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

COMMUNICATIONS

Department

Objectives

COMMUNICATIONS PROGRAM

PROGRAM

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND

- To plan, establish, and manage telecommunication facilities and services that will satisfy the requested needs of federal departments and agencies on an economic basis.

ARTS AND CULTURE PROGRAM

- To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency, inter-departmental and inter-governmental co-operation in the achievement of these objectives.

Canada Council

Objective

- To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

- To encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objective

- Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the government, through the medium of film.

National Library

Objective

- To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objective

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming operational and advisory service to government departments and agencies.

Social Sciences and Humanities Research Council

Objective

- To promote and assist research and scholarship in the social sciences and humanities.

Use of Appropriations

Vote	Program		
DEPARTMENT			
COMMUNICATIONS PROGRAM			
	Budgetary		
1	Operating expenditures and authority to spend revenue received during the year	\$	84,180,000
	1c		5,485,400
	1e		1,895,000
	Transfer from TB Vote 5 ⁽¹⁾		300,000
5	Capital expenditures	\$	8,879,000
	5c		7,599,000
	5e		3,301,700
10	The grant listed in the Estimates and contributions	\$	5,977,000
	10c		11,716,700
	10e		4,714,000
	Transfer from TB Vote 10 ⁽¹⁾		162,087
Stat	Contributions to employee benefit plans		
Stat	Minister of Communications—Salary and motor car allowance		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Use of appropriations not required for the current year</i>		
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND			
11e	Government Telecommunications Agency Revolving Fund—In accordance with Section 33 of the Adjustment of Accounts Act, to increase from \$8,000,000 to \$12,000,000 the aggregate of expenditures made under Section 23 of that Act by which the revenues referred to in that section may be exceeded....		
Stat	Estimates 1981-82		
	Revolving Fund authority		
	<i>Total program—Budgetary</i>		
ARTS AND CULTURE PROGRAM			
	Budgetary		
15	Operating expenditures	\$	6,065,000
	15c		372,000
	15e		200,000
20	The grants listed in the Estimates and contributions	\$	23,268,000
	20c		1,075,000
	20e		2,215,500
	Transfer from TB Vote 10 ⁽¹⁾		214,054
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
	Non-budgetary		
L25	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purposes of Section 29 of the Cultural Property Export and Import Act. (Gross)		
	Total Budgetary		
	Total Non-budgetary		
CANADA COUNCIL			
	Budgetary		
30	Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	\$	49,941,000
	30c		3,000,000
CANADIAN BROADCASTING CORPORATION			
	Budgetary		
35	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	\$	583,407,000
	35c		14,500,000
	35e		550,000
	Transfer from TB Vote 10 ⁽¹⁾		161,680
40	Payment to the Canadian Broadcasting Corporation for working capital		
45	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		
	<i>Use of appropriations not required for the current year</i>		
	<i>Total program—Budgetary</i>		
	Non-budgetary		
	<i>Use of non-budgetary appropriations not required for the current year</i>		
CANADIAN FILM DEVELOPMENT CORPORATION			
	Budgetary		
50	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	\$	4,150,000
	50c		4,000,000
	Non-budgetary		
Stat	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		
	<i>Total program—Non-budgetary</i>		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
91,860,400		91,860,400		91,860,400	91,726,348	134,052		73,511,623
19,779,700		19,779,700		19,779,700	19,239,923	539,777		16,437,850
22,569,787		22,569,787		22,569,787	21,585,828	983,959		13,068,263
7,012,000	1,108,000	8,120,000		8,120,000	8,120,000			6,257,000
	19,590	19,590		19,590	19,590			
	10,747	10,747		10,747	10,747			13,631
141,221,887	1,138,337	142,360,224		142,360,224	140,702,436	1,657,788		653,035
								109,941,402
1		1		1		1		
1,355,000	(1,355,000)							
	4,000,000	4,000,000	6,093,810	10,093,810	2,297,400		7,796,410	1,164,409
1,355,001	2,645,000	4,000,001	6,093,810	10,093,811	2,297,400	1	7,796,410	1,164,409
142,576,888	3,783,337	146,360,225	6,093,810	152,454,035	142,999,836	1,657,789	7,796,410	111,105,811
6,637,000		6,637,000		6,637,000	6,280,938	356,062		3,901,079
26,772,554		26,772,554		26,772,554	25,420,288	1,352,266		17,848,922
372,000	59,000	431,000		431,000	431,000			225,800
33,781,554	59,000	33,840,554		33,840,554	32,132,226	1,708,328		21,975,801
200,000		200,000		200,000		200,000		
176,358,442	3,842,337	180,200,779	6,093,810	186,294,589	175,132,062	3,366,117	7,796,410	133,081,612
200,000		200,000		200,000		200,000		
52,941,000		52,941,000		52,941,000	52,941,000			44,647,000
598,618,680		598,618,680		598,618,680	598,618,680			536,851,189
6,000,000		6,000,000		6,000,000	6,000,000			48,500,000
60,000,000		60,000,000		60,000,000	60,000,000			197,880,410
664,618,680		664,618,680		664,618,680	664,618,680			783,231,599
								10,000,000
8,150,000	(7,012,228)*	1,137,772		1,137,772	1,137,772			1,175,201
	7,012,228							
	(414,264) ⁽²⁾	6,597,964		6,597,964	3,942,948		2,655,016	4,998,768
	6,597,964	6,597,964		6,597,964	3,942,948		2,655,016	4,998,768

Use of Appropriations—Continued

Vote	Program		
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
	Budgetary		
55	Program expenditures and the grants listed in the Estimates	\$	17,722,000
	Transfer from: TB Vote 5 ⁽¹⁾		350,000
	TB Vote 10 ⁽¹⁾		13,608
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Total program—Budgetary</i>		
NATIONAL ARTS CENTRE CORPORATION			
	Budgetary		
60	Payments to the National Arts Centre Corporation including an amount of \$1,100,000 for building maintenance and capital expenditures	\$	11,918,000
	60c		2,399,000
NATIONAL FILM BOARD			
	Budgetary		
65	National Film Board Revolving Fund—Operating loss, capital and the grants listed in the Estimates and contributions	\$	46,520,000
	65c		967,000
	65c		105,000
	Transfer from: TB Vote 5 ⁽¹⁾		522,418
	TB Vote 10 ⁽¹⁾		4,846
66e	National Film Board Revolving Fund—In accordance with section 33 of the Adjustment of Accounts Act, to increase from \$12,000,000 to \$20,000,000 the aggregate of expenditures made under section 27 of that Act by which the revenues referred to in that section may be exceeded		
	<i>Use of appropriations not required for the current year</i>		
Stat	Estimates 1981-82		
	Revolving Fund authority		
	Contributed assets		
	<i>Total program—Budgetary</i>		
NATIONAL LIBRARY			
	Budgetary		
70	Program expenditures and the grants listed in the Estimates	\$	20,049,000
	70c		37,000
	Transfer from TB Vote 5 ⁽¹⁾		790,435
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	<i>Total program—Budgetary</i>		
NATIONAL MUSEUMS OF CANADA			
	Budgetary		
75	Operating expenditures, including an amount of \$2,045,000 for the purchase of objects for the collection of the Corporation in the 1981-82, 1982-83 and 1983-84 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purpose of the Corporation	\$	43,932,000
	75c		1,238,813
	75c		500,000
	Transfer from: TB Vote 5 ⁽¹⁾		1,498,124
	TB Vote 10 ⁽¹⁾		276,165
	TB Vote 30 ⁽¹⁾		117,000
80	The grants listed in the Estimates	\$	8,852,700
	Transfer from TB Vote 10 ⁽¹⁾		510,157
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	<i>Total program—Budgetary</i>		
PUBLIC ARCHIVES			
	Budgetary		
85	Program expenditures and authority to spend revenues received during the year	\$	26,785,000
	Transfer from: TB Vote 5 ⁽¹⁾		673,342
	TB Vote 10 ⁽¹⁾		11,628
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	<i>Total program—Budgetary</i>		

	Appropriations					Balances		
	Current year							
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
18,085,608		18,085,608		18,085,608	18,026,632	58,976		15,321,963
1,593,000	252,000	1,845,000		1,845,000	1,845,000			1,451,000
	818	818		818	818			30,536
19,678,608	252,818	19,931,426		19,931,426	19,872,450	58,976		16,803,499
14,317,000		14,317,000		14,317,000	14,317,000			11,313,000
48,119,264		48,119,264		48,119,264	48,100,062	19,202		40,790,806
I		I		I		I		
48,119,265		48,119,265		48,119,265	48,100,062	19,203		3,144,747
(100,000)	100,000							43,935,553
	8,000,000	8,000,000	3,460,603	11,460,603	1,701,009			23,454
	(934,753)	(934,753)		(934,753)				
(100,000)	7,165,247	7,065,247	3,460,603	10,525,850	1,701,009		8,824,841	23,454
48,019,265	7,165,247	55,184,512	3,460,603	58,645,115	49,801,071	19,203	8,824,841	43,959,007
20,876,435		20,876,435		20,876,435	19,873,500	1,002,935		15,937,034
1,523,000	241,000	1,764,000		1,764,000	1,764,000			1,309,000
22,399,435	241,000	22,640,435		22,640,435	21,637,500	1,002,935		(1,003) 17,245,031
47,562,102		47,562,102		47,562,102	45,565,030	1,624,062	373,010	41,657,289
9,362,857		9,362,857		9,362,857	9,091,521	271,336		9,332,334
3,345,000	529,000	3,874,000		3,874,000	3,874,000			3,025,000
60,269,959	529,000	60,798,959		60,798,959	58,530,551	1,895,398	373,010	(1,631,745) 52,382,878
27,469,970		27,469,970		27,469,970	26,753,802	716,168		22,419,549
2,286,000	362,000	2,648,000		2,648,000	2,648,000			1,916,000
29,755,970	362,000	30,117,970		30,117,970	29,401,802	716,168		467,184 24,802,733

Use of Appropriations—Concluded

Vote	Program
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	
Budgetary	
90	Operating expenditures \$ 4,040,000
	90e 75,000
95	The grants listed in the Estimates \$ 41,225,000
	95e 925,000
Stat	Contributions to employee benefit plans
	<i>Total program—Budgetary</i>
Total Budgetary	
Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

* Decrease in appropriation as authorized by the Canadian Film Development Corporation Act. (Transferred to Non-budgetary).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,115,000		4,115,000		4,115,000	4,065,347	49,653		3,635,901
42,150,000		42,150,000		42,150,000	42,150,000			37,756,927
336,000	54,000	390,000		390,000	390,000			303,000
46,601,000	54,000	46,655,000		46,655,000	46,605,347	49,653		41,695,828
1,143,109,359	5,434,174	1,148,543,533	9,554,413	1,158,097,946	1,133,995,235	7,108,450	16,994,261	1,170,337,388
200,000	6,597,964	6,797,964		6,797,964	3,942,948	200,000	2,655,016	14,998,768

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Less: Services provided without charge to other departments	Add: Program costs associated with publication mailings	Total cost of programs
DEPARTMENT									
COMMUNICATIONS	1981-82	140,703	22,779	2,792	4,323	1,249			126,288
	1980-81	109,942	23,157	2,634	4,506	942			94,867
COMMUNICATIONS—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	1981-82	2,297							2,297
	1980-81	1,164							1,164
ARTS AND CULTURE	1981-82	32,132			303	45		189,500	221,980
	1980-81	21,976			276	24		146,300	168,570
	1981-82	175,132	22,779	2,792	4,626	1,294		189,500	350,565
	1980-81	133,082	23,157	2,634	4,776	966		146,300	264,601
CANADA COUNCIL	1981-82	52,941							52,941
	1980-81	44,647							44,647
CANADIAN BROADCASTING CORPORATION	1981-82	664,619							664,619
	1980-81	783,232							783,232
CANADIAN FILM DEVELOPMENT CORPORATION	1981-82	1,138							1,138
	1980-81	1,175							1,175
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION	1981-82	19,872	18,460		1,629	246			3,287
	1980-81	16,803	15,223		1,629	209			3,418
NATIONAL ARTS CENTRE CORPORATION	1981-82	14,317							14,317
	1980-81	11,313							11,313
NATIONAL FILM BOARD	1981-82	49,801							49,801
	1980-81	43,959	9						43,950
NATIONAL LIBRARY	1981-82	21,637	413		1,639	3,051			25,914
	1980-81	17,245	120		1,462	2,519			21,106
NATIONAL MUSEUMS OF CANADA	1981-82	58,531	228		6,835	672			65,810
	1980-81	52,383	111		6,519	552			59,343
PUBLIC ARCHIVES	1981-82	29,402	276		5,773	400	9,236		26,063
	1980-81	24,803	171		4,968	298	7,946		21,952
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	1981-82	46,605	259		220	62			46,628
	1980-81	41,696	199		212	200			41,909
Total	1981-82	1,133,995	42,415	2,792	20,722	5,725	9,236	189,500	1,301,083
	1980-81	1,170,338	38,990	2,634	19,566	4,744	7,946	146,300	1,296,646

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
COMMUNICATIONS PROGRAM								
Departmental administration	21,382	21,364	231	225			21,613	21,589
Telecommunications research	13,148	13,137	13,850	13,473	6,725	6,203	33,723	32,813
National telecommunications development	5,228	5,223			825	619	6,053	5,842
International participation	1,547	1,546			2,389	2,157	3,936	3,703
Management of the radio frequency spectrum	31,435	31,408	1,158	1,126	176	152	32,769	32,686
Space applications	24,187	24,167	4,540	4,416	12,455	12,455	41,182	41,038
Contributions to employee benefit plans	8,120	8,120					8,120	8,120
	105,047	104,965	19,779	19,240	22,570	21,586	147,396	145,791
<i>Less: receipts and revenues credited to the vote</i>	<i>5,036</i>	<i>5,088</i>					<i>5,036</i>	<i>5,088</i>
	100,011	99,877	19,779	19,240	22,570	21,586	142,360	140,703
<i>Less: receipts credited to revenue</i>	<i>22,863</i>	<i>22,779</i>					<i>22,863</i>	<i>22,779</i>
<i>Add: accommodation provided without charge by this department</i>	<i>2,792</i>	<i>2,792</i>					<i>2,792</i>	<i>2,792</i>
<i>accommodation provided without charge by Public Works</i>	<i>4,323</i>	<i>4,323</i>					<i>4,323</i>	<i>4,323</i>
<i>other services provided without charge by other departments</i>	<i>1,249</i>	<i>1,249</i>					<i>1,249</i>	<i>1,249</i>
	85,512	85,462	19,779	19,240	22,570	21,586	127,861	126,288
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND								
Government Telecommunications Agency Revolving Fund	79,952	72,155	183	183			80,135	72,338
<i>Less: receipts credited to the Fund</i>	<i>70,041</i>	<i>70,041</i>					<i>70,041</i>	<i>70,041</i>
	9,911	2,114	183	183			10,094	2,297
Total cost of program	95,423	87,576	19,962	19,423	22,570	21,586	137,955	128,585
ARTS AND CULTURE PROGRAM								
Policy development and analysis	4,081	3,851	19	8			4,100	3,859
Special programs	2,531	2,389	6	33	26,773	25,420	29,310	27,842
Contributions to employee benefit plans	431	431					431	431
	7,043	6,671	25	41	26,773	25,420	33,841	32,132
<i>Add: accommodation provided without charge by Public Works</i>	<i>303</i>	<i>303</i>					<i>303</i>	<i>303</i>
<i>other services provided without charge by other departments</i>	<i>45</i>	<i>45</i>					<i>45</i>	<i>45</i>
<i>program costs associated with publication mailings</i>	<i>189,500</i>	<i>189,500</i>					<i>189,500</i>	<i>189,500</i>
Total cost of program	196,891	196,519	25	41	26,773	25,420	223,689	221,980
CANADA COUNCIL								
					52,941	52,941	52,941	52,941
CANADIAN BROADCASTING CORPORATION*								
CANADIAN FILM DEVELOPMENT CORPORATION*								
NATIONAL ARTS CENTRE CORPORATION*								
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION								
Broadcasting	9,772	8,630			88	59	9,860	8,689
Telecommunications	2,294	2,335					2,294	2,335
Administration	7,710	8,668	67	180			7,777	8,848
	19,776	19,633	67	180	88	59	19,931	19,872
<i>Less: receipts credited to revenue</i>	<i>17,000</i>	<i>18,460</i>					<i>17,000</i>	<i>18,460</i>
<i>Add: accommodation provided without charge by Public Works</i>	<i>1,629</i>	<i>1,629</i>					<i>1,629</i>	<i>1,629</i>
<i>other services provided without charge by other departments</i>	<i>246</i>	<i>246</i>					<i>246</i>	<i>246</i>
Total cost of program	4,651	3,048	67	180	88	59	4,806	3,287
NATIONAL FILM BOARD								
National Film Board Revolving Fund	73,169	64,325	1,979	1,979	268	268	75,416	66,572
<i>Less: receipts credited to the Fund</i>	<i>16,771</i>	<i>16,771</i>					<i>16,771</i>	<i>16,771</i>
Total cost of program	56,398	47,554	1,979	1,979	268	268	58,645	49,801
NATIONAL LIBRARY								
Administration	1,719	3,483	9	11	45	45	1,773	3,539
Library systems centre	5,407	4,299	32	358			5,439	4,657
Collections development	3,706	3,313	5	16			3,711	3,329
Public services	5,752	5,168	76	85			5,828	5,253
Cataloguing	5,836	4,773	25	65	28	21	5,889	4,859
	22,420	21,036	147	535	73	66	22,640	21,637
<i>Less: receipts credited to revenue</i>	<i>565</i>	<i>413</i>					<i>565</i>	<i>413</i>
<i>Add: accommodation provided without charge by Public Works</i>	<i>1,639</i>	<i>1,639</i>					<i>1,639</i>	<i>1,639</i>
<i>other services provided without charge by other departments</i>	<i>3,051</i>	<i>3,051</i>					<i>3,051</i>	<i>3,051</i>
Total cost of program	26,545	25,313	147	535	73	66	26,765	25,914

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
NATIONAL MUSEUMS OF CANADA								
National Gallery of Canada	8,356	7,436	168	97	1	1	8,525	7,534
National Museum of Natural Sciences	6,259	4,734	206	91	239	233	6,704	5,058
National Museum of Man	8,668	7,791	181	208	94	89	8,943	8,088
National Museum of Science and Technology	4,464	3,171	686	228			5,150	3,399
National programmes	8,131	7,807	135	378	177	167	8,443	8,352
Museum assistance programmes	1,321	906	3	21	8,852	8,602	10,176	9,529
Administration	9,947	13,483	137	330			10,084	13,813
Contributions to employee benefit plans	3,874	3,874					3,874	3,874
	51,020	49,202	1,516	1,353	9,363	9,092	61,899	59,647
Less: receipts and revenues credited to the vote	1,100	1,116					1,100	1,116
	49,920	48,086	1,516	1,353	9,363	9,092	60,799	58,531
Less: receipts credited to revenue		228						228
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	6,835	6,835					6,835	6,835
	672	672					672	672
Total cost of program	57,427	55,365	1,516	1,353	9,363	9,092	68,306	65,810
PUBLIC ARCHIVES								
Administration	6,959	9,565	425	221	3	3	7,387	9,789
Archives	12,078	11,218	214	618			12,292	11,836
Records management	5,983	4,735	520	302			6,503	5,037
Technical services	3,064	2,175	56	114			3,120	2,289
Central microfilm operations	1,799	1,642	435	428			2,234	2,070
	29,883	29,335	1,650	1,683	3	3	31,536	31,021
Less: receipts and revenues credited to the vote	1,418	1,619					1,418	1,619
	28,465	27,716	1,650	1,683	3	3	30,118	29,402
Less: services provided without charge to other departments	9,236	9,236					9,236	9,236
Less: receipts credited to revenue		276						276
Add: accommodation provided without charge by Public Works	5,773	5,773					5,773	5,773
other services provided without charge by other departments	400	400					400	400
Total cost of program	25,402	24,377	1,650	1,683	3	3	27,055	26,063
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL								
Administration	4,505	4,455					4,505	4,455
Grants and scholarships					42,150	42,150	42,150	42,150
	4,505	4,455			42,150	42,150 ²⁵⁹	46,655	46,605 ²⁵⁹
Less: receipts credited to revenue								
Add: accommodation provided without charge by Public Works	220	220					220	220
other services provided without charge by other departments	62	62					62	62
Total cost of program	4,787	4,737			42,150	41,891	46,937	46,628

*See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
COMMUNICATIONS PROGRAM			
Grants			
<i>Management of the radio frequency spectrum</i>			
Canadian Radio Technical Planning Board	15	15	15
Contributions			
<i>Telecommunications research</i>			
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25	15	25
Contributions to Canadian enterprises and institutions to assist in the creation of new Telidon operating systems	6,700	6,189	
<i>National telecommunications development</i>			
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard Government Telecommunications Agency national rates, for the provision of Thin Route Service in the Northwest Territories	50	40	41
Contributions under the Northern Communications Assistance Program to Canadian National Telecommunications and Bell Canada for improvements in telephone service to communities in the Northwest Territories	525	330	129
Contribution to the Canadian Law Information Council for the establishment of a clearing house and repository for regulatory decisions	50	50	50
Contribution to the Canadian Captioning Development Agency to promote the use of captioning through liaison, marketing and development	200	200	
<i>Expenditures not required for the current year</i>			23
<i>International participation</i>			
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	2,369	2,140	1,679
International Radio Consultative Committee	10	6	
International Switching Symposium	10	10	
<i>Expenditures not required for the current year</i>			74
<i>Management of the radio frequency spectrum</i>			
Summer Youth Employment Program	151	130	193
International Special Committee for Radio Interference	10	7	
<i>Expenditures not required for the current year</i>			19
<i>Space applications</i>			
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	2,768	2,767	7,648
Contribution to the European Space Agency in respect of the Large Satellite Program to cover the costs associated with the conclusion of the Definition Phase and for participation in the Holding Phase	3,267	3,267	1,589
Contribution to the European Space Agency in respect of the Large Satellite Program to cover the costs associated with the development, manufacture and operational phases	6,420	6,420	
<i>Expenditures not required for the current year</i>			1,583
	22,555	21,571	13,053
	22,570	21,586	13,068
ARTS AND CULTURE PROGRAM			
Grants			
<i>Special programs</i>			
Fathers of Confederation Buildings Trust, Charlottetown, P E I	1,439	1,439	1,428
Arts and cultural service organizations and activities—Research and support grants	893	893	808
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	1,790	1,021	800
Grants to Canadian non-profit cultural organizations and institutions for deficit reduction, management development and for special cultural activities of national significance	6,237	6,234	2,958
<i>Expenditures not required for the current year</i>			3,425
	10,359	9,587	9,419
Contributions			
<i>Special programs</i>			
Contributions for the development of the Canadian book publishing industry	7,900	7,331	6,685
Contributions to Canadian non-profit cultural organizations and institutions for management development and capital assistance	8,300	8,300	
Summer Youth Employment Program	214	202	
<i>Expenditures not required for the current year</i>			1,745
	16,414	15,833	8,430
	26,773	25,420	17,849
	49,343	47,006	30,917
CANADA COUNCIL			
Grants			
Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	52,941	52,941	44,647

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Grants			
<i>Broadcasting</i>			
Grants towards research under Section 18 of the Broadcasting Act	88	59	
Contributions			
<i>Policy and evaluation</i>			
Expenditures not required for the current year	88	59	35
			35
NATIONAL FILM BOARD			
Grants			
<i>Executive and administrative services</i>			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	10	10	9
Contributions			
<i>Distribution of films and other visual materials</i>			
Payments, in accordance with agreements, to film libraries for film distribution services	16	16	14
Transfer payments			
Payments to Quebec in respect of Reciprocal Taxation Agreement	242	242	249
	268	268	272
NATIONAL LIBRARY			
Grants			
<i>Administration</i>			
International Federation of Library Associations	8	8	5
<i>Cataloguing</i>			
International Serials Data System	28	21	15
Grant to l'Association pour l'avancement des sciences et des techniques de la documentation	37	37	
	73	66	20
NATIONAL MUSEUMS OF CANADA			
Grants			
<i>National Gallery of Canada</i>			
College Art Association of America	1	1	1
<i>Museum assistance programmes</i>			
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,852	8,602	8,530
	8,853	8,603	8,531
Contributions			
<i>National Museum of Natural Sciences</i>			
Student Summer and Youth Employment Program	239	233	235
<i>National Museum of Man</i>			
Student Summer and Youth Employment Program	94	89	271
<i>National programmes</i>			
Student Summer and Youth Employment Program	177	167	283
<i>Administration</i>			
Expenditures not required for the current year	510	489	13
	9,363	9,092	802
			9,333
PUBLIC ARCHIVES			
Contributions			
<i>Administration</i>			
Toronto Trust Cemeteries	3	3	
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL			
Grants			
<i>Grants and scholarships</i>			
Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	42,150	42,150	37,982
Total	154,229	151,585	123,206

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Communications Program				Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation
	Program	Government Telecommunications Agency Revolving Fund	Arts and Culture Program	Subtotal			
(1) Salaries and wages	55,893 55,480 <i>44,915</i>	4,955 4,955 <i>4,860</i>	2,898 2,560 <i>1,737</i>	63,746 62,995 <i>51,512</i>			
(1) Other personnel costs	8,336 8,564 <i>8,483</i>	739 739	431 464 <i>226</i>	9,506 9,767 <i>8,709</i>			
(2) Transportation and communications	4,885 6,040 <i>5,123</i>	63,473 63,473 <i>51,536</i>	822 588 <i>362</i>	69,180 70,101 <i>57,021</i>			
(3) Information	1,148 1,358 <i>932</i>	1 1	355 188 <i>165</i>	1,504 1,547 <i>1,097</i>			
(4) Professional and special services	33,434 33,977 <i>22,552</i>	987 987 <i>467</i>	1,983 2,623 <i>1,314</i>	36,404 37,587 <i>24,333</i>			
(5) Rentals	2,226 1,622 <i>1,104</i>	434 434 <i>360</i>	120 67 <i>86</i>	2,780 2,123 <i>1,550</i>			
(6) Purchased repair and upkeep	1,280 1,355 <i>1,619</i>	22 22 <i>8</i>	8 2 <i>8</i>	1,310 1,379 <i>1,635</i>			
(7) Utilities, materials and supplies	5,138 6,447 <i>5,281</i>	118 118 <i>51</i>	419 180 <i>168</i>	5,675 6,745 <i>5,500</i>			
(8) Construction and acquisition of land, buildings and works	1,535 1,563 <i>266</i>			1,535 1,563 <i>266</i>			
(9) Construction and acquisition of machinery and equipment	9,991 7,571 <i>9,180</i>	178 178 <i>44</i>	30 34 <i>59</i>	10,199 7,783 <i>9,283</i>			
(10) Grants, contributions and other transfer payments	22,570 21,586 <i>13,068</i>		26,773 25,420 <i>17,849</i>	49,343 47,006 <i>30,917</i>	52,941 52,941 <i>44,647</i>		
(12) All other expenditures	960 228 <i>1,515</i>	9,228 1,431 <i>4</i>	2 6 <i>2</i>	10,190 1,665 <i>1,521</i>		664,619 664,619 <i>783,232</i>	1,138 1,138 <i>1,175</i>
(1-12) Total	147,396 145,791 <i>114,038</i>	80,135 72,338 <i>57,330</i>	33,841 32,132 <i>21,976</i>	261,372 250,261 <i>193,344</i>	52,941 52,941 <i>44,647</i>	664,619 664,619 <i>783,232</i>	1,138 1,138 <i>1,175</i>
(13) Less: receipts and revenues credited to the vote	5,036 5,088 <i>4,096</i>	70,041 70,041 <i>56,166</i>		75,077 75,129 <i>60,262</i>			
Total net expenditures	142,360 140,703 <i>109,942</i>	10,094 2,297 <i>1,164</i>	33,841 32,132 <i>21,976</i>	186,295 175,132 <i>133,082</i>	52,941 52,941 <i>44,647</i>	664,619 664,619 <i>783,232</i>	1,138 1,138 <i>1,175</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

Canadian Radio-television and Telecommu- nications Commission	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Social Sciences and Humanities Research Council	Total
12,605		29,118	12,687	27,764	18,272	2,585	166,777
12,605		29,118	12,526	26,779	17,991	2,552	164,566
10,520		25,747	10,954	23,580	15,379	2,249	139,941
1,943		4,068	1,764	3,874	2,648	390	24,193
1,982		4,068	1,764	4,350	2,648	390	24,969
1,584		3,565	1,309	3,025	1,916	303	20,411
1,279		4,426	747	3,375	820	227	80,054
1,460		4,426	586	3,048	892	212	80,725
1,090		4,423	428	3,406	632	198	67,198
965		1,090	540	671	408	135	5,313
471		1,090	354	1,152	304	88	5,006
414		965	227	354	267	146	3,470
1,604		11,168	4,264	6,934	3,087	686	64,147
1,604		11,168	3,254	6,802	2,846	699	63,960
1,679		9,823	2,045	7,695	2,513	753	48,841
423		7,244	491	555	340	191	12,024
412		7,244	337	435	197	179	10,927
377		6,660	240	408	232	163	9,630
94		647	127	514	1,282	6	3,980
107		647	112	936	961	22	4,164
116		465	79	544	919	12	3,770
853		6,037	366	4,129	2,186	184	19,430
988		6,037	2,042	3,045	1,923	208	20,988
717		4,106	346	2,461	1,363	210	14,703
				500			2,035
				9			1,572
				128			394
67		1,979	147	1,016	1,650	101	15,159
180		1,979	536	1,344	1,684	105	13,611
237		1,098	412	662	1,031	23	12,746
88		268	73	9,363	3	42,150	154,229
59		268	66	9,092	3	42,150	151,585
35		272	20	9,333		37,982	123,206
10	14,317	9,371	1,434	3,204	840		705,123
4	14,317	527	60	2,655	1,572		686,557
34	11,313	3,714	1,185	787	2,067		805,028
19,931	14,317	75,416	22,640	61,899	31,536	46,655	1,252,464
19,872	14,317	66,572	21,637	59,647	31,021	46,605	1,228,630
16,803	11,313	60,838	17,245	52,383	26,319	42,039	1,249,338
		16,771		1,100	1,418		94,366
		16,771		1,116	1,619		94,635
		16,879			1,516	343	79,000
19,931	14,317	58,645	22,640	60,799	30,118	46,655	1,158,098
19,872	14,317	49,801	21,637	58,531	29,402	46,605	1,133,995
16,803	11,313	43,959	17,245	52,383	24,803	41,696	1,170,338

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
COMMUNICATIONS PROGRAM				
<i>Departmental administration</i>				
Construction at Shirley's Bay Research Centre.....	732	600	588	732(f)
Construction of computer facility at Communications Research Centre	1,100	200	197	197
<i>Telecommunications research</i>				
Telidon.....	32,010	11,850	11,379	21,260
Military program equipment	416	200	233	233
Communications and radar experiments	369	360	369	369
Spectrum research and development.....	379	350	379	379
Communications systems and technology	242	307	242	242
<i>Management of the radio frequency spectrum</i>				
Spectrum management equipment	381	90	81	81
<i>Space applications</i>				
David Florida Laboratory facilities	17,710	1,646	1,450	17,710(f)
Extension of Anik-B Communications Program	2,208	1,328	1,277	1,564
Research electronics and laboratory equipment	345	332	345	345
High reliability laboratory	301	300	301	301(f)
SHF technology equipment	615	125	130	130
Controls laboratory—Components and test equipment	410	204	215	215
Fabrication and test equipment in support of gallium arsenide micro-electronic technology	300	50	56	56
L-Sat ground support equipment	2,900	90		

(f) Project completed.

Revenue

	1981-82	1980-81		1981-82	
	\$	\$		\$	\$
DEPARTMENT					
Comparative Summary					
Non-Tax Revenue—					
A Return on investments	10,685,975	10,490,185			
B Refunds of previous years' expenditure	1,164,993	660,060			
C Services and service fees	379,223	397,342			
D Privileges, licences and permits	10,384,884	11,590,633			
E Proceeds from sales	15,259	18,497			
F Miscellaneous	148,884				
Total	22,779,218	23,156,717			
	1981-82				
	\$	\$			
Details					
Non-Tax Revenue—					
A Return on investments:					
Loans, investments and advances—					
Crown corporations and agencies—					
All other—					
Telelobe Canada—Interest	735,975				
—Surplus	7,400,000				
Other—					
Private sector enterprises—					
Telesat Canada—Dividends	2,550,000				
		10,685,975			
B Refunds of previous years' expenditure:					
Refunds of previous years' expenditure	89,786				
Adjustment to prior year's Payables at Year					
End (PAYE)	1,075,207				
		1,164,993			
	1981-82	1980-81			
	\$	\$			
CANADIAN RADIO-TELEVISION AND TELE-					
COMMUNICATIONS COMMISSION					
Comparative Summary					
Non-Tax Revenue—					
A Refunds of previous years' expenditure	229,516	39,473			
B Privileges, licences and permits	18,230,640	15,181,397			
C Miscellaneous		2,564			
Total	18,460,156	15,223,434			
	1981-82				
	\$	\$			
Details					
Non-Tax Revenue—					
A Refunds of previous years' expenditure:					
Refunds of previous years' expenditure	11,223				
Adjustment to prior year's Payables at Year					
End (PAYE)	218,293				
		229,516			
B Privileges, licences and permits:					
Broadcasting licence fees		18,230,640			
	1981-82	1980-81			
	\$	\$			
NATIONAL FILM BOARD					
Comparative Summary					
Non-Tax Revenue—					
Refunds of previous years' expenditure		9,216			
	1981-82	1980-81			
	\$	\$			
NATIONAL LIBRARY					
Comparative Summary					
Non-Tax Revenue—					
A Refunds of previous years' expenditure	121,731	25,188			
B Services and service fees	285,899	89,013			
C Miscellaneous	5,584	6,073			
Total	413,214	120,274			
	1981-82				
	\$	\$			
Details					
Non-Tax Revenue—					
Refunds of previous years' expenditure:					
Refunds of overpayment and unspent monies					
on grants and scholarships	258,694				
Adjustment to prior year's Payables at Year					
End (PAYE)	19				
		258,713			
	1981-82	1980-81			
	\$	\$			
NATIONAL LIBRARY—Concluded					
Details					
Non-Tax Revenue—					
Refunds of previous years' expenditure:					
Refunds of overpayment and unspent monies					
on grants and scholarships	258,694				
Adjustment to prior year's Payables at Year					
End (PAYE)	19				
		258,713			

Appendix 1

Canada Council

(Established by the Canada Council Act)

ENDOWMENT ACCOUNT

(Statutory Endowment Fund and Parliamentary Grant)

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.

MINISTER OF COMMUNICATIONS

AND

THE CHAIRMAN

CANADA COUNCIL

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1982 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1982 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS

*Deputy Auditor General**for the Auditor General of Canada*

Ottawa, Ontario

June 11, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Cash and short-term deposits	1,850,673	1,499,267	Approved grants payable	13,770,939	12,360,882
Accrued interest	1,582,351	1,346,901	Accounts payable and accrued liabilities	1,331,865	984,518
Accounts receivable	327,130	333,582	Deferred revenue	64,009	269,457
Investments (Note 3)	76,110,780	72,366,658	Due to Special Funds (Note 5)	4,771,422	4,191,179
				19,938,235	17,806,036
			EQUITY		
			Fund capital		
			Principal, established pursuant to Section 14 of the Act	50,000,000	50,000,000
			Accumulated net gains on disposal of investments	5,128,352	4,295,520
				55,128,352	54,295,520
			Surplus		
			Reserve	3,100,000	2,100,000
			Unappropriated	1,704,347	1,344,852
				4,804,347	3,444,852
				59,932,699	57,740,372
	79,870,934	75,546,408		79,870,934	75,546,408

Approved by the Council:

CLAUDE GAUTHIER

Treasurer

TIMOTHY PORTEOUS

Director

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Cash and short-term deposits	1,293,307	1,227,709	Approved grants payable	1,226,748	1,024,023
Accrued interest	260,067	267,981			
Due from Endowment Account (Note 5)	4,771,422	4,191,179			
Investments (Note 4)	12,854,756	12,893,142	EQUITY		
Preferred shares, at nominal value (Note 6(b))	1	1	Fund capital		
Rights to or interest in estates, at nominal value			Principal	17,501,004	17,146,761
(Notes 6(e) (f) (g))	3	3	Accumulated net gains on disposal of investments ..	94,105	46,801
				17,595,109	17,193,562
			Unappropriated surplus	357,699	362,430
				17,952,808	17,555,992
	19,179,556	18,580,015		19,179,556	18,580,015

Approved by the Council:

CLAUDE GAUTHIER
Treasurer

TIMOTHY PORTEOUS
Director

Appendix 1—Continued

Canada Council—Continued

ENDOWMENT ACCOUNT

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Parliamentary grant	52,941,000	44,647,000
Interest and dividends	10,576,266	8,458,093
Art Bank rental fees (Note 7)	399,823	349,577
Cancelled grants, approved in previous years, and refunds	271,388	432,438
	64,188,477	53,887,108
Expenditure		
Arts		
Grants and services	51,071,905	43,183,659
Administration (Schedule)	5,551,689	4,814,087
Works of art (Note 7)	504,318	509,820
	57,127,912	48,507,566
Canadian Commission for UNESCO		
Administration (Schedule)	657,601	529,919
Grants	132,210	123,665
	789,811	653,584
General administration (Schedule)	4,911,259	4,137,665
	62,828,982	53,298,815
Excess of revenue over expenditure	1,359,495	588,293

ENDOWMENT ACCOUNT

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	Fund capital				Surplus			
	Principal	Accumulated net gains on disposal of investments	Total		Reserve	Unappropriated	Total	
			1982	1981			1982	1981
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at beginning of the year ..	50,000,000	4,295,520	54,295,520	55,805,932	2,100,000	1,344,852	3,444,852	2,856,559
Net gains (losses) on disposal of investments		832,832	832,832	(1,510,412)				
Excess of revenue over expendi- ture						1,359,495	1,359,495	588,293
Appropriation					1,000,000	(1,000,000)		
Balance at end of the year	50,000,000	5,128,352	55,128,352	54,295,520	3,100,000	1,704,347	4,804,347	3,444,852

Appendix 1—Continued

Canada Council—Continued

SPECIAL FUNDS

STATEMENT OF REVENUE AND EXPENDITURE AND EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch-Staunton Fund	John B.C. Watkins Estate	J.P. Barwick Estate	Edith Davis Webb Estate	Vida Peene Estate	Kathleen Coburn	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	1982	1981
REVENUE AND EXPENDITURE											
Revenue											
Interest and dividends ..	1,303,580	246,296	85,629	98,729	16,877			111,810	28	1,862,949	1,758,761
Gift			25,000							25,000	
	1,303,580	246,296	110,629	98,729	16,877			111,810	28	1,887,949	1,758,761
Expenditure											
Grants	976,594	296,152	60,000	66,754				111,810		1,511,310	1,034,266
Administration	93,590	32,372	3,000							128,962	150,062
Net losses on disposal of investments	110,017									110,017	390,535
	1,180,201	328,524	63,000	66,754				111,810		1,750,289	1,574,863
Excess of revenue over expenditure	123,379	(82,228)	47,629	31,975	16,877				28	137,660	183,898
EQUITY											
Fund capital											
Principal											
Balance at beginning of the year	12,657,263	2,290,568	900,000	699,066	1	1	1	599,761	100	17,146,761	16,871,726
Cash received		211,852								211,852	140,435
Net income capitalized	120,999	21,392								142,391	134,600
	12,778,262	2,523,812	900,000	699,066	1	1	1	599,761	100	17,501,004	17,146,761
Accumulated net gains on disposal of investments											
Balance at beginning of the year		1,413		45,388						46,801	224,444
Net gains (losses) on disposal of investments		26,041	9,821	11,442						47,304	(177,643)
		27,454	9,821	56,830						94,105	46,801
	12,778,262	2,551,266	909,821	755,896	1	1	1	599,761	100	17,595,109	17,193,562
Unappropriated surplus											
Balance at beginning of the year	1,597	121,247	23,573	167,137	48,845				31	362,430	313,132
Excess of revenue over expenditure	123,379	(82,228)	47,629	31,975	16,877				28	137,660	183,898
Net income capitalized	(120,999)	(21,392)								(142,391)	(134,600)
	3,977	17,627	71,202	199,112	65,722				59	357,699	362,430
	12,782,239	2,568,893	981,023	955,008	65,723	1	1	599,761	159	17,952,808	17,555,992

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982

1. Authority and objectives

The Canada Council was established by the Canada Council Act in 1957. It is not an agent of Her Majesty. The objectives of the Council are to foster and promote the study and enjoyment of, and the production of works in the arts and, in particular, but without limiting the generality of the foregoing, the Council may, in furtherance of its objectives:

- (a) assist, co-operate with and enlist the aid of organizations, the objectives of which are similar to any of the objectives of the Council;
- (b) provide, through appropriate organizations or otherwise, for grants, scholarships or loans to persons in Canada for study or research in the arts in Canada or elsewhere or to persons in other countries for study or research in the arts in Canada;
- (c) make awards to persons in Canada for outstanding accomplishment in the arts;
- (d) arrange for and sponsor exhibitions, performances and publications of works in the arts;
- (e) exchange with other countries or organizations or persons therein knowledge and information respecting the arts; and
- (f) arrange for representation and interpretation of Canadian arts in other countries.

2. Significant accounting policies

(a) Basis of accounting

The Council's accounts are maintained on an accrual basis except for dividends which are recorded on a cash basis.

(b) Investments

Bonds, debentures, equities and mortgages are valued at cost.

(c) Gains and losses on disposal of investments

Net gains on disposal of investments are credited to the Fund capital—Accumulated net gains on disposal of investments. Net losses on disposal of investments are charged against this account to the extent of the balance available in this account. In the event that losses exceed the balance available in the account, the excess would be charged to expenditure in the year of realization.

(d) Participation in Endowment Account's investment transactions

The portfolios of three Special Funds (Special Scholarship Fund, Molson Prize Fund and Lynch-Staunton Fund) were merged on October 1, 1980 with the portfolio of the Endowment Account. The participation of each Fund is calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest earned and dividends received and realized gains or losses on disposal of investments are allocated to each Fund based on the percentages established at the beginning of each quarter.

(e) Reserve

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Appropriations to this reserve are approved by the Council.

(f) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenses of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(g) Grants

Grants approved by the Council are charged to expenditure in the year as determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For the Special Funds, such items are deducted from the grants expenditure.

(h) Works of art

Purchases of works of art are shown as expenditure in the year of acquisition.

(i) Furniture and equipment

Purchases of furniture and equipment are shown as administration expenditure in the year of acquisition.

(j) Employee termination benefits

The Council does not record in its accounts any liability for employee termination benefits.

(k) Special Funds

Except for the parliamentary grant, all monies or properties received by the Council pursuant to Section 20 of the Canada Council Act are accounted for as Special Funds.

3. Investments—Endowment Account

	1982		1981	
	Cost	Market Value	Cost	Market Value
(in thousands of dollars)				
Bonds and debentures	50,699	44,196	46,946	41,277
Equities	19,745	21,346	19,006	30,036
Mortgages	5,667	3,315	6,415	4,413
	76,111	68,857	72,367	75,726

4. Investments—Special Funds

	1982		1981	
	Cost	Market Value	Cost	Market Value
(in thousands of dollars)				
Bonds and debentures	9,066	7,348	9,265	7,724
Equities	3,339	3,652	3,086	4,960
Mortgages	450	212	542	344
	12,855	11,212	12,893	13,028

5. Due to Special Funds/Due from Endowment Account

This account represents investments, accrued interest and short-term deposits relating to certain Special Funds, less administration charges of the Izaak Walton Killam Memorial Fund.

Appendix 1—Continued

Canada Council—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

5. Due to Special Funds/Due from Endowment Account—

Concluded

	1982	1981
	\$	\$
Special Scholarship Fund	2,813,676	2,468,514
Molson Prize Fund	1,032,510	856,641
Lynch-Staunton Fund	1,018,826	998,686
	4,865,012	4,323,841
	(93,590)	(132,662)
Izaak Walton Killam Memorial Fund	4,771,422	4,191,179

6. Bequests and gifts

(a) Izaak Walton Killam Memorial Fund for Advanced Studies

A bequest of \$12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming any such Killam Trust shall thereupon be paid over to certain universities which have also benefited under the will".

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Special Scholarship Fund

A gift of \$4,353,609 was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company redeemable over a period of years. To March 31, 1982, the Council has received proceeds from the redemption of these preferred shares amounting to \$2,446,936 including \$211,852 redeemed during the year (1981—\$135,225). The unredeemed portion of \$1,906,673 is carried on the balance sheet at a nominal value of \$1. These proceeds have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(c) Molson Prize Fund

Gifts of \$900,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". The value of each prize is \$20,000 or as determined by the Council, without restriction as to its use by the recipient. During the year, the Council received an additional gift of \$25,000 for current purposes.

(d) Lynch-Staunton Fund

An unconditional bequest of \$699,066 was received from the estate of the late V. M. Lynch-Staunton. A fund was established, the income from which is available for the regular programmes of the Council.

(e) John B.C. Watkins Estate

A bequest was received of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefor for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". The bequest is reflected in the balance sheet at a nominal value of \$1.

(f) J.P. Barwick Estate

A bequest of what may amount to \$31,500 was made by the late J.P. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied only for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of \$1.

(g) Edith Davis Webb Estate

A bequest of what may amount to \$400,000 was made by the late Mrs. Edith Davis Webb. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Canada Council is "to be used for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine". The bequest is reflected in the balance sheet at a nominal value of \$1.

(h) Vida Peene Estate

A bequest of \$599,761 was made by the late Vida Peene, a past member of the Council. The earnings from this bequest are to be paid annually to several organizations as listed in her will. In the year under review, the earnings from this fund were \$111,810 and this amount was paid out as directed.

(i) Kathleen Coburn

A gift of \$100 was received from Miss Kathleen Coburn, and is part of a promise of a larger bequest, the amount of which cannot be determined at this time. When this bequest is in hand, it will provide for exchanges of scholars between Israel and Canada. The earnings in 1981-82 were \$28.

7. Art Bank

In 1972, the Canada Council Art Bank was established to develop a collection of works of art for use in federal offices and public buildings on a rental basis. Works of art acquired to March 31, 1982 total approximately \$7,056,000 including \$504,318 purchased during the year (1981—\$509,820).

Appendix 1—Concluded

Canada Council—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

8. Long-term lease agreement

On October 8, 1976 the Council entered into a ten-year agreement for office space for the period November 1976 to October 1986. The agreement called for an annual rental of \$606,450 for the first five years and an annual rental of \$657,975 for the remaining five years.

9. Transactions with Canada

Upon the establishment of the Canada Council in 1957, the Parliament of Canada authorized the creation of an Endowment Fund of \$50,000,000. The activities of the Endowment Account of the Canada Council are dependent on annual parliamentary appropriations and on revenue from the Endowment Fund.

10. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

ENDOWMENT ACCOUNT

SCHEDULE OF ADMINISTRATION EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	Arts	Canadian Commission for UNESCO	General	Total	
	\$	\$	\$	1982	1981
Salaries and wages	3,387,327	460,779	2,161,281	6,009,387	5,115,775
Employee benefits	370,662	48,766	247,015	666,443	504,962
Assessors' fees, committee meetings and members' honoraria	989,049			989,049	827,382
Rent and maintenance	159,568		672,179	831,747	783,391
Staff travel	526,539	46,047	95,130	667,716	522,083
Communications			611,613	611,613	510,911
Printing, publications and duplicating	63,582	29,626	193,576	286,784	271,443
Council meetings including members' honoraria		60,384	204,044	264,428	191,587
Professional services		1,767	261,372	263,139	396,947
Data processing			221,812	221,812	167,054
Office supplies and expenses		10,232	129,128	139,360	52,235
Safekeeping charges			50,549	50,549	38,927
Furniture and equipment	14,569		11,137	25,706	55,185
Freight and storage	24,136			24,136	20,204
Sundry	16,257		52,423	68,680	23,585
	5,551,689	657,601	4,911,259	11,120,549	9,481,671

Appendix 2

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. The financial transactions contained in these financial statements have been subjected to a test audit by representatives of the Auditor General.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimate and judgment and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's division of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund is managed on a cost revenue dependent basis and all costs are allocated on an equitable basis to the users of telecommunications services and recovered on a timely basis. Financial management and internal control systems are augmented by frequent contact with departmental financial and program evaluation officers and with the staff of the Auditor General's office. The Fund will be subjected to a comprehensive audit by the Office of the Auditor General in fiscal year 1982-83.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that regula-

tions, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions and, more recently, to implement an Auditor General recommendation to introduce a mechanized accounts receivable system. This improvement now permits more accurate and timely receipt of revenues and resolution of overdue accounts. There is also a study in progress to revamp and mechanize the cost allocation system that will permit more accurate and equitable billings for Government departments and agencies.

Approved by:

H. B. SULLIVAN
*Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)*

R. GIROUX
*Assistant Deputy Minister, Financial Management
Department of Communications
(Senior financial officer)*

July 30, 1982

STATEMENT OF NET EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net loss for the year	204	1,374	55	36
Less: depreciation and loss on disposal of fixed assets	54	58	25	28
Operating requirements	150	1,316	30	8
Capital acquisitions	174	183	40	44
Adjusted working capital changes	1,031	798	992	1,112
Net expenditure	1,355	2,297	1,062	1,164

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		14,812,378	9,039,142	Outside parties		10,346,266	4,340,366
Outside parties		1,006,953	558,745	Federal Government		46,860	5,382
Advances to employees		75	75	Current portion of the provision for employee termination benefits (Note 5)		8,367	16,581
		15,819,406	9,597,962			10,401,493	4,362,329
		\$		Long-term liability			
Fixed assets at cost (Note 3)		496,433		Provision for employee termination benefits (Note 5)		374,323	271,712
Less: accumulated depreciation		231,912	264,521				
			140,036	EQUITY OF CANADA			
				Accumulated net charge against the Fund's authority		6,948,345	5,370,003
				Accumulated deficit		(1,640,234)	(266,046)
						5,308,111	5,103,957
						16,083,927	9,737,998
		16,083,927	9,737,998				

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Government Telecommunications Agency Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Telecommunication services	71,177,231	56,583,303
Expenses		
Operating		
Intercity network	40,808,419	33,431,881
Customized services	12,549,167	8,446,914
Operators' salaries	4,337,834	3,175,884
Government data network	4,271,760	3,849,161
Local shared services	1,162,730	1,067,587
Interest charges	484,260	361,230
Directory services	405,329	330,969
Other network services	200,541	145,944
Leased space	114,946	122,252
Government facsimile network	74,400	66,289
Other	3,697	20,195
	64,413,083	51,018,306
Engineering support		
Salaries and employee benefits	3,515,658	2,531,310
Rental building and equipment	138,313	112,776
Travel and removal	99,485	88,611
Professional services	53,606	114,067
Telephone and freight	16,715	32,061
Office materials and supplies	15,379	9,562
Other	4,929	3,618
	3,844,085	2,892,005
Administration		
Salaries and employee benefits	1,924,268	2,100,403
Rental building and equipment	257,004	207,878
Professional services	250,756	126,259
Telephone and freight	154,416	117,850
Travel and removal	77,226	65,460
Depreciation	57,892	25,954
Office materials and supplies	48,479	35,087
Other	37,905	28,284
Loss on disposal of fixed assets	483	2,017
	2,808,429	2,709,192
	71,065,597	56,619,503
Net (profit) loss before extraordinary item	(111,634)	36,200
Extraordinary item—Approved settlement of terminated contract (Note 4)	1,485,822	
Net loss after extraordinary item	1,374,188	36,200

STATEMENT OF ACCUMULATED DEFICIT (SURPLUS)
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year, unadjusted	(22,247)	(10,438)
Retroactive effect of the provision for employee termination benefits (Note 5)	288,293	240,284
Balance, beginning of year, as restated	266,046	229,846
Net loss for the year	1,374,188	36,200
Balance, end of year	1,640,234	266,046

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Operations		
Net profit for the year before extraordinary item	111,634	
Add: items not requiring use of funds		
depreciation	57,892	
loss on disposal of fixed assets	483	
	170,009	
Increase in the accumulated net charge against the Fund's authority account	1,578,342	408,609
Increase in the provision for employee termination benefits	102,611	271,712
	1,850,962	680,321
Uses of working capital		
Operations		
Net loss for the year		36,200
Less: items not requiring use of funds		
depreciation		25,954
loss on disposal of fixed assets		2,017
		8,229
Approved settlement of terminated contract	1,485,822	
Retroactive effect of the provision for employee termination benefits		240,284
Purchase of fixed assets	182,860	43,920
	1,668,682	292,433
Increase in working capital	182,280	387,888
Working capital, beginning of year	5,235,633	4,847,745
Working capital, end of year	5,417,913	5,235,633
Changes in working capital components:		
Increase (decrease) in accounts receivable	6,221,444	(565,553)
(Increase) decrease in accounts payable and accrued liabilities	(6,047,378)	970,022
Decrease (increase) in current portion of the provision for employee termination benefits	8,214	(16,581)
	182,280	387,888

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	6,948,345	5,370,003
Add: PAYE charges against the appropriation account after March 31	10,037,906	5,368,198
Deduct: amounts credited to the appropriation account after March 31	12,782,661	8,832,011
Net authority used, end of year	4,203,590	1,906,190
Authority limit	12,000,000	8,000,000
Unused authority carried forward	7,796,410	6,093,810

Appendix 2—Concluded**Government Telecommunications Agency Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**
MARCH 31, 1982**1. Purpose and authority**

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. This authority was increased to \$12,000,000 by Appropriation Act No 4, 1981-82. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policy**Fixed assets**

Depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%).

3. Fixed assets and accumulated depreciation

Fixed assets	Current year	Acquisi- tions	Disposals	Previous year
	\$	\$	\$	\$
Office equipment.....	311,361	171,044	3,451	143,768
Furniture and fixtures	156,885	4,931		151,954
Automobiles	28,187	6,885		21,302
	<u>496,433</u>	<u>182,860</u>	<u>3,451</u>	<u>317,024</u>

Accumulated depreciation	Current year	Deprecia- tion	Decrease	Previous year
	\$	\$	\$	\$
Office equipment.....	132,121	44,810	2,968	90,279
Furniture and fixtures	82,963	8,214		74,749
Automobiles	16,828	4,868		11,960
	<u>231,912</u>	<u>57,892</u>	<u>2,968</u>	<u>176,988</u>

4. Approved settlement of terminated contract

A payment of \$1,485,822 was made to Bell Canada as full settlement for charges relating to the termination of a contract. The amount of the settlement was determined by the Contract Settlement Board of the Department of Supply and Services. On the advice of the Treasury Board Secretariat, this payment will not be recovered through the rate structure and therefore is being carried as an extraordinary item. This matter was reported as a contingent liability in the financial statements of the Agency for the year ended March 31, 1981.

5. Provision for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. In previous years, these benefits were expensed by the Fund when paid. Commencing 1981-82, the liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The accrued liability on the Balance Sheet is \$382,690 (\$288,293 at March 31, 1981) which is segregated as to current and long-term portions. An amount of \$94,397 (\$48,009 in 1981) has been added as an expense on the Statement of Operations and an adjustment of \$288,293 (\$240,284 at March 31, 1981) appears on the Statement of Accumulated Deficit (Surplus).

6. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

Appendix 3

National Arts Centre Corporation
(Established by the National Arts Centre Act)

AUDITOR'S REPORT

THE HONOURABLE PAULINE MCGIBBON, C. C.
 CHAIRMAN OF THE BOARD OF TRUSTEES
 NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1981 and the statements of income and expense, equity and changes in financial position for the five months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1981 and the results of its operations and the changes in its financial position for the five months then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for programmes in progress at the end of the financial period as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 November 24, 1981

BALANCE SHEET AS AT AUGUST 31, 1981

ASSETS	August 31 1981	March 31 1981	LIABILITIES	August 31 1981	March 31 1981
	\$	\$		\$	\$
Current			Current		
Short-term deposit certificates (Note 4)	10,880,800	1,668,200	Bank overdraft	4,426	68,321
Accounts receivable (Note 5)	1,016,515	549,710	Accounts payable and accrued liabilities	1,169,980	1,098,688
Grants receivable	9,300	572,800	Payroll deductions and sales tax	339,341	336,001
Costs of future programmes and programmes in progress	279,739	602,159	Deferred income (Note 7)	1,060,402	808,381
Inventories (Note 6)	331,549	270,672	Deferred parliamentary appropriation—Operations (Note 8)	6,952,200	
Prepaid expenses	230,995	209,351		9,526,349	2,311,391
			Accrued employee termination benefits	225,502	180,263
			EQUITY OF CANADA		
			Surplus		
			Appropriated	385,000	285,000
			Unappropriated	632,392	820,939
				1,017,392	1,105,939
			Parliamentary appropriation—Extraordinary building repairs (Note 9)	1,979,655	275,299
				2,997,047	1,381,238
	12,748,898	3,872,892		12,748,898	3,872,892

The accompanying notes and schedules are an integral part of the financial statements.

Approved by Management:

D.J.A. MACSWEEN
Director General

RONALD BLACKBURN
*Assistant Director General
 Finance and Administration*

Approved by the Board of Trustees:

PAULINE MCGIBBON
Chairman

MARIE LAMBERT
Vice-Chairman

Appendix 3—Continued

National Arts Centre Corporation—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE FIVE MONTHS ENDED AUGUST 31, 1981

	August 31 1981 (5 months)	March 31 1981 (12 months)
	\$	\$
Income		
Performing Arts Programmes—Schedule 1	2,506,615	6,336,510
Restaurants—Schedule 2	1,048,014	1,955,293
Municipal grant		165,000
Other income		
Interest on investments	488,854	601,818
Parking	364,964	868,095
Supply of materials and services to lessees ..	143,285	293,140
Rentals	89,375	214,898
Advertising	64,110	144,389
Miscellaneous	46,276	125,215
	4,751,493	10,704,358
Expense		
Performing Arts Programmes—Schedule 1	4,642,609	10,196,277
Restaurants—Schedule 2	984,697	1,957,317
General and Administration		
Salaries and wages	1,822,655	3,665,674
Casual employees	357,748	644,543
Employee benefits	214,152	403,508
Repairs and maintenance to building and equipment	320,394	1,431,255
Capital expenditure—Land and building (l'Atelier)	260,351	
Utilities	235,627	462,043
Advertising and promotion	170,148	364,499
Capital expenditure—Furniture and equip- ment	112,387	230,122
Computer expenses	91,131	97,819
Office supplies	90,912	233,251
Consultants' services and expenses	85,837	137,448
Employee travel and duty entertainment	78,740	134,749
Rentals	69,931	168,798
Telephone and telegraph	66,285	152,634
Service charge on credit cards	29,286	58,706
Receptions	26,901	69,519
Insurance	23,747	54,318
Trustees' fees and expenses	15,964	51,836
Commission on sale of tickets	11,376	27,620
Staff development	10,728	19,686
Leasehold improvements		184,259
Other	84,234	116,997
	4,178,534	8,709,284
	9,805,840	20,862,878
Excess of expense over income for the period	5,054,347	10,158,520

The accompanying notes and schedules are an integral part of the financial statements.

STATEMENT OF EQUITY
FOR THE FIVE MONTHS ENDED AUGUST 31, 1981

	August 31 1981 (5 months)	March 31 1981 (12 months)
	\$	\$
Surplus		
Appropriated as a reserve for major repairs and capital expenditures		
Balance at beginning of the period	285,000	185,000
Appropriation during the period	100,000	100,000
Balance at end of the period	385,000	285,000
Unappropriated		
Operations		
Balance at beginning of the period		
As previously reported	702,182	119,206
Adjustment arising from change in method of accounting for pro- grammes in progress (Note 3)	118,757	47,253
As restated	820,939	166,459
Parliamentary appropriation—Operations (Note 8)	4,965,800	10,913,000
	5,786,739	11,079,459
Excess of expense over income for the period	(5,054,347)	(10,158,520)
	732,392	920,939
Appropriation to reserve for major repairs and capital expenditures	(100,000)	(100,000)
Balance at end of the period	632,392	820,939
	1,017,392	1,105,939
Parliamentary appropriation—Extraordinary building repairs (Note 9)		
Balance at beginning of the period	275,299	
Parliamentary appropriation—Extraordinary building repairs	1,808,000	400,000
	2,083,299	400,000
Repairs for the period	(103,644)	(124,701)
Balance at end of the period	1,979,655	275,299

The accompanying notes and schedules are an integral part of the financial statements.

Appendix 3—Continued

National Arts Centre Corporation—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE FIVE MONTHS ENDED AUGUST 31, 1981

	August 31 1981 (5 months)	March 31 1981 (12 months)
	\$	\$
Funds provided		
Parliamentary appropriations—		
Operations	4,965,800	10,913,000
Extraordinary building repairs	1,808,000	400,000
	<u>6,773,800</u>	<u>11,313,000</u>
Funds applied		
Excess of expense over income for the period	5,054,347	10,158,520
Item not requiring an outlay of funds:		
Increase in accrued employee termination benefits	(45,239)	(43,363)
	<u>5,009,108</u>	<u>10,115,157</u>
Extraordinary building repairs (Note 9)	103,644	124,701
	<u>5,112,752</u>	<u>10,239,858</u>
Increase in working capital	<u>1,661,048</u>	<u>1,073,142</u>
Working capital at beginning of the period		
As previously reported	1,442,744	441,106
Adjustment arising from change in method of accounting for programmes in progress	118,757	47,253
As restated	<u>1,561,501</u>	<u>488,359</u>
Working capital at end of the period	3,222,549	1,561,501

The accompanying notes and schedules are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1981

1. Objectives and operations of the Corporation

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and at the request of the Government of Canada or the Canada Council, arrange for performance elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years commencing June 1, 1969. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex. Accordingly, the accounts of the Corporation do not include any charge for rent.

2. Significant accounting policies

(a) Change in financial year end

The Corporation changed its financial year end from March 31 to August 31 to coincide with its annual cycle of

programming which begins September 1 and ends August 31.

(b) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

(c) Grants

Municipal and specific grants are recorded as income in the period in which the grantors have made firm commitments to the Corporation.

(d) Capital expenditures and leasehold improvements

All capital expenditures, including leasehold improvements are charged to expense in the year they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (restaurants) or replacement cost (production).

(f) Costs of future programmes and programmes in progress

Direct expenses, including advances to performing companies and artists, incurred prior to the end of the financial period for future programmes and programmes in progress are deferred and charged to operations in the period in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to general and administration expense in the year in which they are incurred.

(g) Deferred income

Income from tickets sold prior to the end of the financial period for future programmes and programmes in progress is deferred and credited to operations in the period in which the programmes terminate. Deferred income also includes unredeemed gift certificates, exchange vouchers, credit notes and other income received at the end of the period and applicable to the next financial period. Gift certificates, exchange vouchers and credit notes not redeemed within three years of the current financial period are written off and credited to income. A percentage of those less than three years old is also credited to income.

(h) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total debt and are recorded on a current basis.

(i) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(j) Restaurant operations

Restaurant expenses does not include operating costs related to building maintenance, public utilities and capital expenditures. These costs are included in general and administrative expenses.

Appendix 3—Continued

National Arts Centre Corporation—Continued

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1981—Concluded

3. Change in accounting policy

In order to reflect more accurately the results on a programme year basis the Corporation adopted, during the period, the method of accounting for programmes in progress described in notes 2 (f) and 2 (g). Previously, expenses for programmes in progress were apportioned between periods according to the number of performances for a particular programme in each period and revenue of completed performances was credited to income. As a result of the change, which has been applied retroactively, the excess of expense over income for the five months ended August 31, 1981 has been increased by \$126,680. The financial statements for the year ended March 31, 1981 have been restated and the balance of surplus as at March 31, 1981 has been increased by \$118,757. Of this amount, \$71,504 relates to the financial year ended March 31, 1981 and \$47,253 relates to prior periods.

4. Deposit certificates

Deposit certificates include \$50,000 provided as security for the payment of fees to artists as required by a union.

5. Accounts receivable

Accounts receivable as at the end of the period comprise:

	August 31 1981	March 31 1981
	\$	\$
Customers' accounts	644,516	450,448
Allowance for bad debts	(15,578)	(7,449)
	628,938	442,999
Accrued interest	304,320	9,121
Loans to musicians	34,149	36,289
Claims	30,158	34,776
Other	18,950	26,525
	<u>1,016,515</u>	<u>549,710</u>

6. Inventories

Inventories as at the end of the period comprise:

	August 31 1981	March 31 1981
	\$	\$
Production—Materials applicable to performing arts programmes	224,033	202,850
Restaurants—Food and beverages	107,516	67,822
	<u>331,549</u>	<u>270,672</u>

7. Deferred income

Deferred income as at the end of the period comprises:

	August 31 1981	March 31 1981
	\$	\$
Tickets sold prior to the end of the period for future programmes and programmes in progress	943,709	667,571
Gift certificates, exchange vouchers and credit notes	106,074	107,522
Amounts transferred to income	(14,581)	(14,534)
	91,493	92,988
Other deferred income	25,200	47,822
	<u>1,060,402</u>	<u>808,381</u>

8. Parliamentary appropriation—Operations

The parliamentary appropriation of \$11,918,000 received as at August 31, 1981 covers the period from April 1, 1981 to March 31, 1982. Of this amount, 5/12th or \$4,965,800 has been credited to surplus and 7/12th or \$6,952,200 has been shown in the liability section of the balance sheet as "Deferred parliamentary appropriation—Operations".

9. Parliamentary appropriation—Extraordinary building repairs

Treasury Board has approved a submission for extraordinary repairs to the building and its systems in the amount of \$4,981,000. Of this amount, \$400,000 has been approved in the 1980-81 Supplementary Estimates "C" and the Ministers have approved the inclusion of \$2,399,000 in the Supplementary Estimates "C" 1981-82 and \$2,182,000 in the Main Estimates 1982-83. As at August 31, 1981, \$2,208,000 has been received. Should the cost of the total project be less than estimated, the balance of the appropriation will be returned to the Consolidated Revenue Fund.

10. Lease commitments

The Corporation's lease commitments as at August 31, 1981 amounted to \$986,493 and are detailed below:

Financial year	Amount \$
1981-82	330,524
1982-83	285,273
1983-84	168,321
1984-85	124,367
1985-86	<u>78,008</u>
	<u>986,493</u>

11. Previous year's figures

Certain figures for the year ended March 31, 1981 have been reclassified to conform to the presentation for the period ended August 31, 1981.

Appendix 3—Concluded

National Arts Centre Corporation—Concluded

STATEMENT OF INCOME AND EXPENSE OF PERFORMING ARTS PROGRAMMES
FOR THE FIVE MONTHS ENDED AUGUST 31, 1981

SCHEDULE 1

	Dance and Variety		Music		Theatre		Festival		Total	
	August 31 1981 (5 months)	March 31 1981 (12 months)	August 31 1981 (5 months)	March 31 1981 (12 months)	August 31 1981 (5 months)	March 31 1981 (12 months)	August 31 1981 (5 months)	March 31 1981 (12 months)	August 31 1981 (5 months)	March 31 1981 (12 months)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income										
Box office	1,157,870	3,386,619	154,696	749,734	437,137	837,678	395,803	373,691	2,145,506	5,347,722
Other income			42,683	208,243	36,842	148,239		34,422	79,525	390,904
Specific grants				9,760	9,600	20,960			9,600	30,720
Recovery of costs from:										
External Affairs		87,369				124,000				211,369
Other	75,025	45,096	148,626	203,105	13,068	24,536	35,265	83,058	271,984	355,795
	1,232,895	3,519,084	346,005	1,170,842	496,647	1,155,413	431,068	491,171	2,506,615	6,336,510
Expense										
Direct cost										
Talent expense, performers and musicians	848,364	2,469,998	646,583	2,200,936	295,369	1,009,492	616,576	634,712	2,406,892	6,315,138
Set, prop, sound and stage crew	181,510	432,888	41,109	162,231	728,666	1,375,433	310,134	273,056	1,261,419	2,243,608
Wardrobe					107,192	119,004	114,292	57,299	221,484	176,303
Artistic, creative and profes- sional services		2,000	3,141	14,335	122,704	132,517	80,426	69,394	206,271	218,246
Theatre and other production expenses	47,522	141,716	20,132	72,718	82,174	137,118	27,086	21,834	176,914	373,386
	1,077,396	3,046,602	710,965	2,450,220	1,336,105	2,773,564	1,148,514	1,056,295	4,272,980	9,326,681
Advertising cost										
Performances	87,767	293,499	12,473	84,405	75,340	143,363	110,557	95,444	286,137	616,711
Subscriptions	10,016	39,420	25,452	120,012	48,024	93,453			83,492	252,885
	97,783	332,919	37,925	204,417	123,364	236,816	110,557	95,444	369,629	869,596
	1,175,179	3,379,521	748,890	2,654,637	1,459,469	3,010,380	1,259,071	1,151,739	4,642,609	10,196,277
Excess of expense over income (income over expense) for the period	(57,716)	(139,563)	402,885	1,483,795	962,822	1,854,967	828,003	660,568	2,135,994	3,859,767

STATEMENT OF INCOME AND EXPENSE OF
RESTAURANTS FOR THE FIVE MONTHS
ENDED AUGUST 31, 1981

SCHEDULE 2

	August 31 1981 (5 months)	March 31 1981 (12 months)
	\$	\$
Income		
Food	549,191	1,014,629
Beverages	485,892	924,798
Other	12,931	15,866
	1,048,014	1,955,293
Expense		
Cost of sales		
Food	216,760	444,945
Beverages	152,759	295,929
	369,519	740,874
Operation and administration		
Salaries and wages	456,414	899,362
Employee benefits	34,790	73,486
Supplies	54,033	109,680
Equipment rentals	16,768	13,709
Employee meals	15,949	30,591
Music and entertainment	10,560	26,111
Service charge on credit cards	7,340	14,363
Travel, duty entertainment and promotion	5,078	19,278
Advertising	4,775	8,991
Telephone	1,837	3,642
Consultants' services and expenses		4,348
Other	7,634	12,882
	615,178	1,216,443
	984,697	1,957,317
Excess of income over expense (expense over income) for the period	63,317	(2,024)

Appendix 4

National Film Board

(Established by the National Film Act)

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Board.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's office. At the request of the audit committee of the Board, the Audit Services Bureau of the Department of Supply and Services has prepared a long term audit plan that conforms with directives from the Comptroller General. However, due to the position of the internal auditor currently being vacant, the scope of the internal audit work performed last year was limited.

These financial statements have been examined by the Auditor General, his role being to express a judgement as to whether the financial statements present fairly the financial position and transactions, in conformity with stated accounting policies. The Auditor General's unqualified opinion is appended.

The accounting and financial reporting systems of the Board are periodically reviewed to adapt to changing conditions. There is also a study in progress on administrative efficiency which will focus on all administrative activities at the Board with emphasis on financial reporting systems and the increased utilization of data processing facilities to make our management information system more efficient. The recommendations of the Study should be implemented in the next fiscal year.

Approved by:

A. BRUNELLE
Chief, Accounting Services
(Senior full-time financial officer)

M. DEVLIN
Director, Administration
(Senior financial officer)

July 5, 1982

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net cost of operations for the year ..		47,716		41,694
Less: depreciation and gain or loss on disposal of fixed assets		1,035		1,086
Operating requirements	46,140	46,681	39,702	40,608
Capital acquisitions	1,979	1,970	1,100	1,051
Adjusted working capital changes	(100)	1,150	400	(845)
Net expenditure	48,019	49,801	41,202	40,814

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	12,210,285	10,081,729
Add: PAYE charges against the appropriation account after March 31	3,790,755	3,753,175
Deduct: amounts credited to the appropriation account after March 31	4,825,881	5,295,507
Net authority used, end of year	11,175,159	8,539,397
Authority limit	20,000,000	12,000,000
Unused authority carried forward	8,824,841	3,460,603

Appendix 4—Continued

National Film Board—Continued

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1982 and the statements of operations, accumulated deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 11, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	184,979	386,160	Accounts payable		
Parliamentary appropriation receivable	258,215	409,017	Government of Canada	389,693	231,993
Accounts receivable			Outside parties	4,027,987	4,068,195
Government of Canada	4,497,987	4,040,393	Accrued salaries and vacation pay	1,875,148	2,074,631
Outside parties	2,579,390	1,397,746	Advances on productions	23,691	50,968
Inventories (Note 3)	2,182,306	2,212,141		6,316,519	6,425,787
Prepaid expenses	407,882	339,104	Accrued employee termination benefits	5,310,393	4,518,211
	10,110,759	8,784,561			
Fixed assets			EQUITY OF CANADA		
Equipment	15,064,685	13,755,578	Accumulated net charge against the Revolving		
Office equipment and furniture	2,421,934	2,002,050	Fund's authority	12,210,285	10,081,729
Motor vehicles and garage equipment	122,033	146,153	Accumulated deficit	(6,597,839)	(6,047,320)
	17,608,652	15,903,781		5,612,446	4,034,409
Accumulated depreciation	10,480,053	9,709,935			
	7,128,599	6,193,846		17,239,358	14,978,407
	17,239,358	14,978,407			

The accompanying notes are an integral part of the financial statements.

Approved by Management:

MARC DEVLIN
Director of Administration

JAMES de BEAUJEU DOMVILLE
Government Film Commissioner

Approved on behalf of the Board:

MERVIN I. CHERTKOW
Member

JOHN F. GODFREY
Member

Appendix 4—Continued

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenses		
Production of films and other visual material		
Board's program	27,953,450	25,008,326
Government of Canada	9,657,882	7,835,282
Outside parties	1,491,661	1,369,346
Distribution of films and other visual material—Board's program	16,201,087	13,023,485
Services and film prints		
Government of Canada	1,735,565	1,741,936
Outside parties	1,034,593	1,239,935
Administration	7,327,032	6,973,312
Research and development	616,609	619,846
	66,017,879	57,811,468
Revenues		
Production of films and other visual material		
Government of Canada	10,094,356	8,268,463
Outside parties	1,967,535	1,659,217
Services and film prints		
Government of Canada	1,918,466	1,869,362
Outside parties	2,509,467	2,178,811
Rentals, royalties and miscellaneous		
Government of Canada	7,767	81,875
Outside parties	1,804,460	2,059,404
	18,302,051	16,117,132
Cost of operations for the year	47,715,828	41,694,336

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of year	6,047,320	5,480,702
Cost of operations for the year	47,715,828	41,694,336
Transfer of the increase (decrease) in the net book value of fixed assets to the accumulated net charge against the Revolving Fund's authority	934,753	(35,231)
	54,697,901	47,139,807
Parliamentary appropriation	(48,100,062)	(40,790,806)
Write-off of deficit of the Canadian Government Photo Centre		(301,681)
	(48,100,062)	(41,092,487)
Balance at end of year	6,597,839	6,047,320

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Parliamentary appropriation	48,100,062	40,790,806
Charge against the Revolving Fund's authority	1,193,803	827,810
Proceeds from disposal of fixed assets	8,804	47,520
Write-off of deficit of the Canadian Government Photo Centre		301,681
	49,302,669	41,967,817
Uses of working capital		
Operations		
Cost of operations for the year	47,715,828	41,694,336
Items not requiring an outlay of funds		
Depreciation	(1,047,733)	(1,026,068)
Increase in accrued employee termination benefits	(792,182)	(311,441)
(Gain) loss on disposal of fixed assets	12,198	(60,265)
	45,888,111	40,296,562
Acquisition of fixed assets	1,979,092	1,098,622
	47,867,203	41,395,184
Increase in working capital	1,435,466	572,633
Working capital at beginning of the year	2,358,774	1,786,141
Working capital at end of the year	3,794,240	2,358,774
Changes in working capital components:		
Increase (decrease) in assets		
Cash	(201,181)	356,520
Parliamentary appropriation receivable	(150,802)	(913,986)
Accounts receivable	1,639,238	961,885
Inventories	(29,835)	765,942
Prepaid expenses	68,778	62,519
Decrease (increase) in liabilities		
Accounts payable	(117,492)	64,617
Accrued salaries and vacation pay	199,483	(722,713)
Advances on productions	27,277	(2,151)
	1,435,466	572,633

Appendix 4—Concluded**National Film Board—Concluded****NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 1982

1. Authority and activities

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular:

- (a) to produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- (b) to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- (c) to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- (d) to advise the Governor in Council in connection with film activities; and
- (e) to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and interim financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 (\$12,000,000 in 1981) at any one time.

2. Significant accounting policies**(a) Production of films and other visual material**

The cost of productions is charged to operations in the year the expenses are incurred, subject to adjustments for productions in process as described below.

Such costs are classified on the basis of the type of sponsorship as follows:

Board's program

Costs of productions for the Board's program and, for productions partially sponsored and partially for the Board's program, the excess of costs over the sponsors' contribution.

Government of Canada and outside parties

Costs of productions entirely for their account, and sponsored costs of productions partially sponsored and partially for the Board's program.

For productions in process which are entirely or partially sponsored, the cumulative excess of advances received over costs incurred is recorded as advances on productions, and the cumulative excess of costs incurred over advances invoiced is recorded as work in process under inventories up to the amount of the sponsors' unbilled balance.

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

(b) Inventories

Productions in process are carried at the amounts recoverable from sponsors.

Materials and supplies are carried at the lower of the average cost and replacement value.

Film prints and other visual material held for resale are carried at the average direct cost of production.

(c) Fixed assets

Fixed assets are carried at cost. Depreciation is calculated on the straight line method over the estimated useful life of the assets, generally five to ten years. No depreciation is provided for during the year of acquisition.

(d) Parliamentary appropriation

The parliamentary appropriation is recorded in the Statement of Accumulated Deficit in the year to which it applies. Any unspent balance lapses, if not used generally in the 30 days following the end of the fiscal year.

(e) Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

Employees of the Board participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1982	1981
	\$	\$
Productions in process	531,823	577,427
Material and supplies	1,385,155	1,281,238
Film prints and other visual material held for resale	265,328	353,476
	<u>2,182,306</u>	<u>2,212,141</u>

4. Depreciation

Depreciation of fixed assets amounting to \$1,047,733 (\$1,026,068 in 1981) has been charged to the year's operations.

5. Contingency

A legal action amounting to \$1,606,130 has been instituted against the Board by a former employee for an alleged unjustified dismissal. This action is being contested; no provision has been taken in the accounts.

Appendix 5

National Museums of Canada

(Established by the National Museums Act)

AUDITOR'S REPORT

DR. SEAN MURPHY
CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of the National Museums of Canada as at March 31, 1982 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

E. ROWE
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 24, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES AND EQUITY	1982	1981
	\$	\$		\$	\$
Current			Current		
Deposit with Receiver General (Note 3)	3,791,759	2,644,764	Accounts payable and accrued liabilities (Note 3)	3,395,291	2,628,338
Accounts receivable	219,395	280,778	Accrued vacation pay	1,881,037	1,504,003
Inventories (Note 4)	1,559,039	2,305,675	Deferred parliamentary appropriation (Note 6)	373,010	
	5,570,193	5,231,217		5,649,338	4,132,341
Trust Account (Schedule 1)	329,683	304,607	Trust Account (Schedule 1)	329,683	304,607
Fixed assets (Note 5)	8,383,425	8,456,902		5,979,021	4,436,948
			Equity of Canada	8,304,280	9,555,778
	14,283,301	13,992,726		14,283,301	13,992,726

Approved by Management:

IAN CLARK
Secretary-General

J. COULOMBE
Assistant Secretary-General

Approved by the Board:

SEAN B. MURPHY
Trustee

J. MORIN
Trustee

Appendix 5—Continued

National Museums of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenses		
Operating (Schedule 2)	55,537,041	51,589,484
Grants and contributions	9,091,521	9,332,334
Purchase of objects for the collection of the Corporation	2,670,968	2,583,555
	67,299,530	63,505,373
Revenues		
Refunds of previous years' expenditure (Note 7) ..	81,657	29,464
Interest income		268,295
Miscellaneous	106,840	78,090
	188,497	375,849
Cost of operations	67,111,033	63,129,524
Provided by:		
Parliamentary appropriations (Note 6)		
Operating	45,565,029	41,657,289
Grants and contributions	9,091,521	9,332,334
Statutory—Contributions to employee benefit plans	3,874,000	3,025,000
Services provided without charge by government departments (Note 8)	7,507,000	7,071,000
	66,037,550	61,085,623
Excess of cost of operations over appropriations	1,073,483	2,043,901

STATEMENT OF EQUITY OF CANADA
FOR YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of the year		
As previously reported	9,555,778	2,024,931
Adjustments giving effect to the change from the cash basis to the accrual basis		11,314,047
As restated	9,555,778	13,338,978
Less:		
Excess of cost of operations over appropriations	1,073,483	2,043,901
Revenue transferred to Receiver General	178,015	107,554
Transfer to Consolidated Revenue Fund pursuant to the Adjustment of Accounts Act		1,631,745
Balance at end of the year	8,304,280	9,555,778

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriations		
Operating	45,565,029	41,657,289
Grants and contributions	9,091,521	9,332,334
Statutory—Contributions to employee benefit plans	3,874,000	3,025,000
	58,530,550	54,014,623
Funds applied		
Cost of operations	67,111,033	63,129,524
Less: items not requiring an outlay of funds		
Services provided without charge by government departments	7,507,000	7,071,000
Depreciation	1,426,409	2,713,423
	58,177,624	53,345,101
Purchase of fixed assets	1,352,932	790,950
Revenue transferred to Receiver General	178,015	107,554
Transfer to the Consolidated Revenue Fund pursuant to the Adjustment of Accounts Act		1,631,745
	59,708,571	55,875,350
Decrease in working capital	1,178,021	1,860,727
Working capital at beginning of the year	1,098,876	2,959,603
Working capital (deficiency) at end of the year	(79,145)	1,098,876

Appendix 5—Continued

National Museums of Canada—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and objectives

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental Crown corporation dependent on annual parliamentary appropriations. Its objectives are to demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, to promote interest in them throughout Canada and to disseminate knowledge of them.

The Corporation comprises the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, Corporate Management, as well as National Programmes including National Museums Assistance.

2. Significant accounting policies

(a) Basis of accounting

Expenses, revenues and parliamentary appropriations are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure, employee termination benefits, and the trust account which are recorded on a cash basis.

(b) Inventories

Books, pamphlets, replicas and other materials and publications in process are carried at the lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are carried at cost and are depreciated using the straight-line basis over their estimated useful life as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	8 to 10 years

The cost of the Discovery Train less its residual value has been fully depreciated over a three-year period.

(d) Collection

Objects purchased for the collection of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the accounts.

(e) Services provided without charge

Services provided without charge by government departments are included in operating expenses.

(f) Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are made by both employees and the Corporation and are recorded on a current basis.

3. Correction to prior year

Deposit with Receiver General and accounts payable at March 31, 1981 were understated by \$2,214,769; this had no effect on the results of operations. The 1981 balance sheet items have been restated accordingly.

4. Inventories

	1982	1981
	\$	\$
Books, pamphlets, replicas and other materials	1,397,555	2,168,240
Publications in process	161,484	137,435
	<u>1,559,039</u>	<u>2,305,675</u>

During the current year, the Corporation revised its estimate of the obsolescence of its inventories. As a result, books and pamphlets are now expected to be obsolete after five years. Accordingly, the value of the inventory of books and pamphlets at March 31, 1982 has been reduced by \$700,000. This amount has been included in the cost of sales for the 1982 fiscal year.

5. Fixed assets

	1982		1981	
	Cost	Accu- mulated depreci- ation	Net book value	Net book value
	\$	\$	\$	\$
Equipment.....	6,786,322	4,159,912	2,626,410	2,496,706
Building renovations	4,964,345	1,221,337	3,743,008	3,932,540
Discovery Train	4,946,971	3,946,971	1,000,000	1,000,000
Office furniture.....	2,612,084	1,598,077	1,014,007	1,027,656
	<u>19,309,722</u>	<u>10,926,297</u>	<u>8,383,425</u>	<u>8,456,902</u>

6. Parliamentary appropriations

	Department of Communications			
	Operating expenditures		Grants and contributions	
	Vote 75 1982	Vote 100 1981	Vote 80 1982	Vote 105 1981
	\$	\$	\$	\$
Authorized by:				
Parliament	45,670,813	41,905,000	8,852,700	8,530,500
Supplemented by:				
Treasury Board				
Vote 5	1,498,124	436,860		
Vote 10	276,165		510,157	876,534
Vote 30	115,500			
	<u>47,560,602</u>	<u>42,341,860</u>	<u>9,362,857</u>	<u>9,407,034</u>
Less:				
Amount lapsed	1,622,563	684,571	271,336	74,700
Amount deferred	373,010			
Amount used	<u>45,565,029</u>	<u>41,657,289</u>	<u>9,091,521</u>	<u>9,332,334</u>

The amount of \$373,010 deferred represents the funds available for the purchase of objects for the collection of the Corporation until 1984.

7. Refunds of previous years' expenditure

In addition to the accounts receivable reflected in the financial statements, there is an outstanding amount for refunds of previous years' expenditure of \$84,412 (1981—\$238,246). When collected, the latter will be transferred to the Consolidated Revenue Fund and will not be available for use by the Corporation.

Appendix 5—Concluded

National Museums of Canada—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982—Concluded

8. Services provided without charge by government departments

	1982	1981
	\$	\$
Accommodation	6,835,000	6,519,000
Employee insurance premiums	445,000	328,000
Accounting and cheque issue service	191,000	194,000
Employee compensation payments	36,000	30,000
	<u>7,507,000</u>	<u>7,071,000</u>

9. Long-term leases

The Corporation has entered into various lease arrangements for communication and data processing equipment. The future annual commitment under these leases is approximately \$190,000. The leases will expire in April 1984.

10. Contingency

Legal proceedings against the Corporation have been instituted. The claimant seeks relief in the amount of \$423,000 in respect of damages allegedly suffered as a result of a contribution agreement. In addition, other compensations are being sought, the amount of which cannot be determined at this time. This action is being contested and the ultimate outcome is uncertain. Eventual disbursements will be charged to the period in which they occur.

11. Comparative figures

Certain comparative figures have been reclassified to conform to current year's presentation.

SCHEDULE OF TRANSACTIONS IN TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1982

	SCHEDULE 1	
	1982	1981
	\$	\$
Receipts		
Gifts and bequests	112,274	150,146
Grant under Section 29 of the Cultural Property Export and Import Act	64,686	142,834
Bequests from the provinces and the private sector for the acquisition and fabrication of the Discovery Train		40,000
Interest income	50,747	26,898
	<u>227,707</u>	<u>359,878</u>
Disbursements		
Purchase of objects for the collection of the Corpora- tion	81,626	172,625
Reimbursement to the Consolidated Revenue Fund for Discovery Train expenditures	50,955	
Other	70,050	16,218
	<u>202,631</u>	<u>188,843</u>
Excess of receipts over disbursements	25,076	171,035
Balance at beginning of the year	304,607	133,572
Balance at end of the year, represented by deposit with Receiver General	329,683	304,607

SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1982

SCHEDULE 2

	1982	1981
	\$	\$
Salaries and wages	26,570,840	23,078,320
Employee benefits	5,416,617	4,060,067
Accommodation	6,835,000	6,519,000
Professional and special services	5,490,684	6,476,891
Depreciation	1,426,409	2,713,423
Travel—Staff	1,338,294	1,416,574
Materials and supplies	1,324,633	1,177,615
Protective services	1,140,918	956,596
Repairs and upkeep of equipment	936,434	543,612
Publications and bookstores (Schedule 3)	913,987	154,049
Office supplies and equipment	910,636	956,765
Communications	819,176	742,887
Rentals	434,834	407,769
Travel—Other than staff	408,692	844,093
Purchase of books	314,110	326,556
Publications	294,338	179,779
Freight, express and cartage	241,500	230,117
Advertising	194,432	174,701
Accounting and cheque issue service	191,000	194,000
Postage	176,497	172,116
Design and display	87,959	255,160
Educational film and film clips	64,240	6,080
Miscellaneous	5,811	3,314
	<u>55,537,041</u>	<u>51,589,484</u>

SCHEDULE OF OPERATIONS—PUBLICATIONS
AND BOOKSTORES FOR THE YEAR
ENDED MARCH 31, 1982

SCHEDULE 3

	1982	1981
	\$	\$
Revenues		
Sales	1,025,091	1,005,981
Royalties	26,370	57,144
	<u>1,051,461</u>	<u>1,063,125</u>
Cost of sales (Note 4)	1,847,027	1,021,830
Gross profit (loss)	<u>(795,566)</u>	<u>41,295</u>
Expenses		
Administration	49,836	161,445
Advertising	37,402	12,286
Commissions	31,183	21,613
	<u>118,421</u>	<u>195,344</u>
Excess of expenses over revenues	<u>(913,987)</u>	<u>(154,049)</u>

Appendix 6

Social Sciences and Humanities Research Council

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS
AND

MR. ANDRÉ FORTIER, PRESIDENT
SOCIAL SCIENCES AND HUMANITIES
RESEARCH COUNCIL

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Council for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 24, 1982

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981		1982	1981
	\$	\$		\$	\$
Expenditure			Provided for by:		
Grants (Schedule I)	42,150,000	37,756,928	Parliamentary appropriations (Note 3)		
Operating (Schedule II)	4,736,752	4,350,232	Grants	42,150,000	37,756,928
			Operating expenditures	4,065,352	3,635,902
			Statutory—Contributions to employee benefit plans	390,000	303,000
			Government departments which provided services without charge	281,400	411,330
	46,886,752	42,107,160		46,886,752	42,107,160

Approved by:

ANDRÉ FORTIER
President

GASTON BOULIANE
Treasurer

Appendix 6—Continued

Social Sciences and Humanities Research Council—
ContinuedNOTES TO FINANCIAL STATEMENT
MARCH 31, 1982

1. Objective and operations of the Council

The Council was established by the Social Sciences and Humanities Research Council Act and commenced operations on April 1, 1978. Its objective is to promote and assist research and scholarship in the social sciences and humanities. The Council is a schedule B departmental Crown corporation and is funded through parliamentary appropriations which provide for its grants and operating expenditures. It also administers an endowment fund known as the Queen's Fellowship Fund.

2. Significant accounting policies

(a) Expenditure

Grants expenditure is reported on a cash basis and represents actual disbursements to March 31, 1982 for those provided in the Main Estimates, and to April 30, 1982 for those provided in the Supplementary Estimates (E). Operating expenditure is recorded on a cash basis modified to include payments made in April relating to work performed, goods received or services rendered prior to April 1. The amounts are then adjusted to reflect payables at year end still unpaid by April 30. Acquisition of office machinery and equipment is recorded as operating expenditure in the year of purchase.

(b) Revenue

Revenue is recorded on a cash basis.

(c) Services provided without charge by government departments

Amounts for services provided without charge by government departments are included in operating expenditure.

(d) Employee termination benefits

Employee termination benefits are expensed in the year of payment.

(e) Pension plan

The Council's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both employees and the Council, and are recorded on a current basis.

3. Parliamentary appropriations

	Grants		Operating expenditures	
	Communica- tions Votes 95 and 95e	Secretary of State Vote 125	Communica- tions Votes 90 and 90e	Secretary of State Vote 120
	1982	1981	1982	1981
	\$	\$	\$	\$
Main Estimates	41,225,000	37,766,000	4,040,000	3,636,000
Supplementary Estimates (E)	925,000		75,000	
	42,150,000	37,766,000	4,115,000	3,636,000
Amount lapsed		9,072	49,648	98
Amount spent	42,150,000	37,756,928	4,065,352	3,635,902

4. Supplementary information

(a) Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to \$258,694 (1981—\$199,227) were remitted to the Receiver General for Canada and are not reflected in this statement.

(b) Accounts receivable

Accounts receivable from award holders amounting to \$98,703 (1981—\$93,873) are not reflected in this statement.

(c) Queen's Fellowship Fund

In March 1979, the Council received from the Canada Council the administration and control of the Queen's Fellowship Fund, the interest and future earnings from which are to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. The movement in this fund is not reflected in this statement.

	1982	1981
	\$	\$
Balance at beginning of the year	323,474	308,009
Interest received	36,773	36,752
	360,247	344,761
Fellowship awards	33,957	21,287
Balance at end of the year	326,290	323,474

SCHEDULE OF GRANTS EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

SCHEDULE

	1982	1981
	\$	\$
Fellowships	15,500,699	14,309,209
Research grants	11,061,176	8,044,763
Negotiated grants	6,414,580	8,313,074
Research communications grants	4,329,040	4,454,558
Strategic grants	3,729,369	1,876,453
International exchanges	814,694	614,853
Special grants	275,442	120,018
Jules and Gabrielle Léger fellowship	25,000	24,000
Academic exchange programs	11,572	1,125,463
	42,161,572	38,882,391
Less: recoveries of grants expenditure for academic exchange programs—Department of External Affairs	11,572	1,125,463
	42,150,000	37,756,928

Appendix 6—Concluded

Social Sciences and Humanities Research Council—
Concluded

SUMMARY OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982 SCHEDULE II

	1982	1981
	\$	\$
Salaries and wages	2,552,005	2,248,261
Employee benefits	438,000	337,000
Panel, committee meetings and assessment fees ..	446,813	483,894
Accommodation	220,000	211,530
Material and supplies	208,099	210,258
Rental of machinery, equipment and facilities.....	129,378	118,580
Acquisition of office machinery and equipment.....	104,717	23,246
Council meetings	102,021	91,759
Other professional and special services	96,929	239,588
Advertising and publications	88,467	145,449
Telephone and telegraph	82,391	69,415
Postage and freight	79,930	72,989
Data processing	63,702	74,544
Program evaluation	52,579	70,550
Travel and removal—Staff	49,654	58,499
Repairs and maintenance of equipment	22,067	11,655
	4,736,752	4,467,217
Less: recoveries of operating expenditure for academic exchange programs		
Department of External Affairs		115,337
Government of Manitoba		1,648
		116,985
	4,736,752	4,350,232

SECTION 3

**1981-82
PUBLIC ACCOUNTS**

Consumer and Corporate Affairs

**Department
Restrictive Trade Practices Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	3.4
Total cost of programs—Budgetary	3.4
Programs by activity—Budgetary	3.5
Grants and contributions	3.6
Budgetary expenditure by program and standard object.....	3.6
Revenue	3.7

CONSUMER AND CORPORATE AFFAIRS

Department

Objective

- To maintain confidence in the integrity and viability of the market economy in Canada.

Restrictive Trade Practices Commission

Objective

- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	Budgetary		
1	Program expenditures, the grants listed in the Estimates and contributions	\$	80,859,000
	1c		4,368,000
	1e		1,800,000
	Transfer from TB Vote 10 ⁽¹⁾		260,203
Stat	Minister of Consumer and Corporate Affairs—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	RESTRICTIVE TRADE PRACTICES COMMISSION		
	Budgetary		
5	Program expenditures	\$	911,000
	5c		675,000
	5e		100,000
	Transfer from TB Vote 5 ⁽¹⁾		100,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1981-82	93,968	28,081	6,212	1,452	73,551
	1980-81	76,534	26,792	6,195	1,085	57,022
RESTRICTIVE TRADE PRACTICES COMMISSION	1981-82	1,611		65	10	1,686
	1980-81	768		59	7	834
Total	1981-82	95,579	28,081	6,277	1,462	75,237
	1980-81	77,302	26,792	6,254	1,092	57,856

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
87,287,203		87,287,203		87,287,203	84,755,280	2,531,923		69,530,328
24,600	18,375	42,975		42,975	42,975			
7,873,000	1,244,000	9,117,000		9,117,000	9,117,000			6,949,000
	52,805	52,805		52,805	52,805			54,847
95,184,803	1,315,180	96,499,983		96,499,983	93,968,060	2,531,923		76,534,175
1,786,000		1,786,000		1,786,000	1,521,482	264,518		702,690
77,000	13,000	90,000		90,000	90,000			65,000
1,863,000	13,000	1,876,000		1,876,000	1,611,482	264,518		767,690
97,047,803	1,328,180	98,375,983		98,375,983	95,579,542	2,796,441		77,301,865

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Administration	18,831	18,233	191	482			19,022	18,715
Consumer affairs	41,131	39,061	2,088	2,709	1,689	1,632	44,908	43,402
Corporate affairs	21,099	20,500	140	217			21,239	20,717
Combines investigation and competition policy	11,244	11,015	52	89	35	30	11,331	11,134
	92,305	88,809	2,471	3,497	1,724	1,662	96,500	93,968
Less: receipts credited to revenue	27,940	28,081					27,940	28,081
Add: accommodation provided without charge by Public Works ..	6,212	6,212					6,212	6,212
other services provided without charge by other departments	1,452	1,452					1,452	1,452
Total cost of program	72,029	68,392	2,471	3,497	1,724	1,662	76,224	73,551
RESTRICTIVE TRADE PRACTICES COMMISSION								
Restrictive Trade Practices Commission	1,847	1,516	29	95			1,876	1,611
Add: accommodation provided without charge by Public Works ..	65	65					65	65
other services provided without charge by other departments	10	10					10	10
Total cost of program	1,922	1,591	29	95			1,951	1,686

Grants and Contributions

(in thousands of dollars)

DEPARTMENT		1981-82	1981-82	1980-81
		Appropriations	Expenditures	Expenditures
	Grants			
<i>Consumer affairs</i>				
Grant to the Consumers' Association of Canada		200	200	
Grants to various consumer organizations		500	500	
		700	700	
	Contributions			
<i>Consumer affairs</i>				
Contributions to various consumer organizations		989	932	896
<i>Combines investigation and competition policy</i>				
Contributions to the International Economic Association		35	30	
		1,024	962	896
Total		1,724	1,662	896

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Restrictive Trade Practices Commission	Total
(1) Salaries and wages	59,989	947	60,936
	58,910	843	59,753
	<i>51,608</i>	<i>521</i>	<i>52,129</i>
(1) Other personnel costs	9,117	90	9,207
	9,117	90	9,207
	<i>6,949</i>	<i>65</i>	<i>7,014</i>
(2) Transportation and communications	6,211	149	6,360
	5,908	58	5,966
	<i>4,844</i>	<i>31</i>	<i>4,875</i>
(3) Information	1,542	75	1,617
	1,610	110	1,720
	<i>1,188</i>		<i>1,188</i>
(4) Professional and special services	11,209	466	11,675
	8,994	304	9,298
	<i>6,026</i>	<i>129</i>	<i>6,155</i>
(5) Rentals	727	15	742
	519	22	541
	<i>442</i>	<i>9</i>	<i>451</i>
(6) Purchased repair and upkeep	689	87	776
	788	57	845
	<i>616</i>	<i>1</i>	<i>617</i>
(7) Utilities, materials and supplies	2,577	18	2,595
	2,850	32	2,882
	<i>2,284</i>	<i>11</i>	<i>2,295</i>
(9) Construction and acquisition of machinery and equipment	2,471	29	2,500
	3,497	95	3,592
	<i>1,593</i>	<i>1</i>	<i>1,594</i>
(10) Grants, contributions and other transfer payments	1,724		1,724
	1,662		1,662
	<i>896</i>		<i>896</i>
(12) All other expenditures	244		244
	113		113
	<i>88</i>		<i>88</i>
Total net expenditures	96,500	1,876	98,376
	93,968	1,611	95,579
	<i>76,534</i>	<i>768</i>	<i>77,302</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81	1981-82	
	\$	\$	\$	\$
DEPARTMENT				
Comparative Summary				
Non-Tax Revenue—				
A Refunds of previous years' expenditure	32,034	43,577		
B Services and service fees	4,673,381	4,690,807		
C Privileges, licences and permits	19,631,254	19,855,132		
D Miscellaneous	3,744,581	2,202,683		
Total	28,081,250	26,792,199		
	1981-82			
	\$	\$		
Details				
Non-Tax Revenue—				
A Refunds of previous years' expenditure:				
Refunds of previous years' expenditure	19,719			
Adjustment to prior year's Payables at Year				
End (PAYE)	12,315			
		32,034		
B Services and service fees:				
Administration: court costs, \$273; certified				
copies, \$17,170; certificate of authentica-				
tion, \$20; railway mortgages and sales,				
\$2,000	19,463			
Consumer affairs: laboratory fees, electricity				
and gas, \$4,254; weights and measures,				
\$85,948; inspection fees, electricity and				
gas, \$1,468,954; weights and measures,				
\$1,039,620	2,598,776			
Patent: copies, \$121,271; attorney's registra-				
tion examination fees, annual fee of patent				
agents, searches, \$48,772	170,043			
Trade marks: copies	153,729			
Copyrights and industrial design: copies,				
copyrights industrial designs	6,596			
Corporations: name searches and reserva-				
tions, \$194,539; annual summaries and				
returns, \$1,518,561; copies of documents,				
\$6,921; mortgage, inspection of docu-				
ments, registration of receiver, register				
searches, \$3,755	1,723,776			
Bankruptcy: transcripts, court costs, sheriff				
fees, official receiver's administration fees,				
official receiver's services	429			
Competition policy: transcripts	569			
		4,673,381		
C Privileges, licences and permits:				
Consumer affairs: label registration number..		36,450		
Patents: application for patent related fees,				
\$11,389,328; licence, correction—Section				
8, disclaimer, \$10,517; assignment regis-				
tration fees, \$701,277	12,101,122			
Trade mark: application and related fees	2,936,790			
Copyrights and industrial design: copyrights				
applications, \$177,315; assignments,				
\$2,840; industrial design and timber mark				
applications, \$174,172; assignments and				
renewals, \$62,684	417,011			
Corporations: articles and applications,				
\$3,902,698; all exemptions, \$10,319; cer-				
tificates of status and certified copies,				
\$178,264	4,091,281			
Bankruptcy: trustee licence fees	48,600			
		19,631,254		
D Miscellaneous:				
Administration: premium and discount on				
exchange	15,802			
Consumer affairs: precious metals, \$2,995;				
fines, weights and measures, \$129,349;				
consumer product, \$8,643; hazardous				
product, \$15,600	156,587			
Copyrights and industrial design: fines—				
Section 25, Copyrights Act	2,645			
Bankruptcy: levies under the Bankruptcy				
Act, \$1,199,894; fines and forfeitures,				
Excheats Act, \$1,905,771	3,105,665			
Competition policy: prosecution under Com-				
bines Act, \$419,125; petroleum inquiry,				
\$36,541	455,666			
Sundries	8,216			
		3,744,581		

SECTION 4

1981-82 PUBLIC ACCOUNTS

Economic Development

Ministry of State
Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Use of appropriations	4.4
Total cost of programs—Budgetary	4.4
Programs by activity—Budgetary	4.5
Grants and contributions	4.6
Budgetary expenditure by program and standard object.....	4.6
Revenue	4.7

ECONOMIC DEVELOPMENT

Ministry of State

Objective

- To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that directly support Canadian economic development.

Northern Pipeline Agency

Objective

- To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Use of Appropriations

Vote	Program	
MINISTRY OF STATE		
	Budgetary	
1	Program expenditures and contributions	\$ 4,983,400
	lc	225,000
	le	250,000
	Transfer from TB Vote 10 ⁽¹⁾	9,234
Stat	Minister's salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
NORTHERN PIPELINE AGENCY		
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1981-82	6,074	8	403	60	6,529
	1980-81	4,767	4	267	38	5,068
NORTHERN PIPELINE AGENCY	1981-82	7,133	7,173	3		(37)
	1980-81	5,754	5,283	1		472
Total	1981-82	13,207	7,181	406	60	6,492
	1980-81	10,521	5,287	268	38	5,540

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,467,634		5,467,634		5,467,634	5,467,500	134		4,305,145
24,600	18,375	42,975		42,975	42,975			24,975
486,000	77,000	563,000		563,000	563,000			437,000
5,978,234	95,375	6,073,609		6,073,609	6,073,475	134		4,767,120
8,474,000		8,474,000		8,474,000	6,538,491	1,935,509		5,219,132
595,000		595,000		595,000	595,000			535,000
9,069,000		9,069,000		9,069,000	7,133,491	1,935,509		5,754,132
15,047,234	95,375	15,142,609		15,142,609	13,206,966	1,935,643		10,521,252

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy formulation, program review and evaluation	5,622	5,489	117	251	335	334	6,074	6,074
Less: receipts credited to revenue		8						8
Add: accommodation provided without charge by Public Works	350	403					350	403
other services provided without charge by other departments	60	60					60	60
Total cost of program	6,032	5,944	117	251	335	334	6,484	6,529
NORTHERN PIPELINE AGENCY								
Regulation of construction of the Alaska Highway Gas Pipeline	8,907	7,035	162	98			9,069	7,133
Less: receipts credited to revenue		7,069		104				7,173
Add: accommodation provided without charge by Public Works		3						3
Total cost of program	8,907	(31)	162	(6)			9,069	(37)

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
MINISTRY OF STATE			
Contributions			
<i>Policy formulation, program review and evaluation</i>			
Contributions to further the consultative process and promote economic development	335	334	150

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Northern Pipeline Agency	Total
(1) Salaries and wages	3,765 3,693 <i>3,104</i>	4,827 3,924 <i>2,823</i>	8,592 7,617 <i>5,927</i>
(1) Other personnel costs	565 567 <i>440</i>	595 595 <i>535</i>	1,160 1,162 <i>975</i>
(2) Transportation and communications	409 436 <i>343</i>	1,152 809 <i>735</i>	1,561 1,245 <i>1,078</i>
(3) Information	15 2 <i>4</i>	90 74 <i>83</i>	105 76 <i>87</i>
(4) Professional and special services	521 482 <i>417</i>	834 519 <i>618</i>	1,355 1,001 <i>1,035</i>
(5) Rentals	53 68 <i>66</i>	1,029 835 <i>655</i>	1,082 903 <i>721</i>
(6) Purchased repair and upkeep	40 45 <i>17</i>	109 58 <i>42</i>	149 103 <i>59</i>
(7) Utilities, materials and supplies	168 195 <i>146</i>	269 221 <i>161</i>	437 416 <i>307</i>
(9) Construction and acquisition of machinery and equipment	202 252 <i>80</i>	162 98 <i>102</i>	364 350 <i>182</i>
(10) Grants, contributions and other transfer payments	335 334 <i>150</i>		335 334 <i>150</i>
(12) All other expenditures	1	2	3
Total net expenditures	6,074 6,074 <i>4,767</i>	9,069 7,133 <i>5,754</i>	15,143 13,207 <i>10,521</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$

MINISTRY OF STATE

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	7,984	3,473
B Miscellaneous		132
Total	7,984	3,605

	1981-82	1980-81
	\$	\$

NORTHERN PIPELINE AGENCY

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,988,668	1,487,931
B Miscellaneous	5,184,150	3,795,113
Total	7,172,818	5,283,044

SECTION 5

1981-82 PUBLIC ACCOUNTS

Employment and Immigration

Department
Canada Employment and Immigration
Commission
Immigration Appeal Board

CONTENTS

	<i>Page</i>
Use of appropriations	5.4
Total cost of programs—Budgetary	5.7
Programs by activity—Budgetary	5.8
Grants and contributions	5.10
Budgetary expenditure by program and standard object.....	5.12
Revenue	5.13
Appendices	5.14

EMPLOYMENT AND IMMIGRATION

Department

Objective

DEPARTMENTAL ADMINISTRATION PROGRAM

- To ensure that federal labour market, income related and immigration policies and programs are developed and implemented in an effective manner consistent with national economic and social goals and to provide information to the public concerning these policies and programs.

Canada Employment and Immigration Commission

Objectives

ADMINISTRATION PROGRAM

- To provide efficient and timely support services to the Commission and Department.

EMPLOYMENT AND INSURANCE PROGRAM

- To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

- To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

ANNUITIES PROGRAM

- To administer contracts entered into under the Government Annuities Act.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Note: Effective September 24, 1981, the Advisory Council on the Status of Women and the Status of Women—Office of the Co-ordinator were transferred to the Department of Secretary of State.

Use of Appropriations

Vote		Program		
DEPARTMENT				
DEPARTMENTAL ADMINISTRATION PROGRAM				
			Budgetary	
I	Program expenditures		\$	3,216,400
	1e To authorize the transfer of \$1,156,999 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote			1
	Transfer from: Vote 10			1,156,999
	TB Vote 10 ⁽¹⁾			176,000
Stat	Minister of Employment and Immigration—Salary and motor car allowance			
Stat	Contributions to employee benefit plans			
	Total program—Budgetary			
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION				
ADMINISTRATION PROGRAM				
			Budgetary	
5	Program expenditures		\$	18,192,000
	Transfer from TB Vote 10 ⁽¹⁾			459,000
Stat	Contributions to employee benefit plans			
Stat	Refunds of amounts credited to revenue in previous years			
	Total program—Budgetary			
EMPLOYMENT AND INSURANCE PROGRAM				
			Budgetary	
10	Operating expenditures, and:			
	(a) payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under Section 6 of the Adult Occupational Training Act; and			
	(b) payments to provinces pursuant to contracts entered into under Section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training			
	Transfer from: TB Vote 5 ⁽¹⁾			6,809,000
	TB Vote 10 ⁽¹⁾			20,898,000
				465,598,000
	Less transfer to: Vote 1		\$	1,156,999
	Vote 15			1,600,400
				2,757,399
15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community			\$ 414,151,000
	15c To authorize the transfer of \$1,600,400 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of			93,056,000
	15e			1
	Transfer from: Vote 10			1,600,400
	TB Vote 10 ⁽¹⁾			46,177,710
				554,985,111
	Less: transfer to Vote 25			3,500,000
Stat	Government's contribution to the Unemployment Insurance Account (S.C. 1970-71-72, c. 48)			
Stat	Government's contribution in respect of fishermen's benefits (S.C. 1970-71-72, c. 48)			
Stat	Contributions to employee benefit plans			
Stat	Refunds of amounts credited to revenue in previous years			
	Total program—Budgetary			
IMMIGRATION PROGRAM				
			Budgetary	
20	Operating expenditures		\$	77,750,000
	20c			810,000
				78,560,000
	Less: transfer to Vote 25			9,999,999
25	Contributions		\$	10,533,000
	25c			8,200,000
	25e To authorize the transfer of \$3,500,000 from Employment and Immigration Vote 15 and \$9,999,999 from Employment and Immigration Vote 20, Appropriation Act No. 2, 1981-82 for the purposes of this Vote			1
	Transfer from: Vote 15			3,500,000
	Vote 20			9,999,999
Stat	Contributions to employee benefit plans			
Stat	Write-off of active assets			
Stat	Refunds of amounts credited to revenue in previous years			
	Total program—Budgetary			

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,549,400		4,549,400		4,549,400	3,927,690	621,710		4,024,193
24,600	18,375	42,975		42,975	42,975			24,975
1,537,000	243,000	1,780,000		1,780,000	1,780,000			1,369,000
6,111,000	261,375	6,372,375		6,372,375	5,750,665	621,710		5,418,168
18,651,000		18,651,000		18,651,000	14,498,922	4,152,078		17,894,365
9,016,000	1,425,000	10,441,000		10,441,000	10,441,000			7,688,000
	579	579		579	579			
27,667,000	1,425,579	29,092,579		29,092,579	24,940,501	4,152,078		25,582,365
462,840,601		462,840,601		462,840,601	450,349,818	12,490,783		427,383,331
551,485,111		551,485,111		551,485,111	521,334,614	30,150,497		459,571,649
994,000,000	(37,083,679)	956,916,321		956,916,321	956,916,321			2,416,477,513
99,000,000	(9,056,724)	89,943,276		89,943,276	89,943,276			73,656,903
48,372,000	7,642,722	56,014,722		56,014,722	56,014,722			43,222,000
	164,129	164,129		164,129	164,129			3,353
2,155,697,712	(38,333,552)	2,117,364,160		2,117,364,160	2,074,722,880	42,641,280		3,420,314,749
68,560,001		68,560,001		68,560,001	65,731,688	2,828,313		86,778,414
32,233,000		32,233,000		32,233,000	22,812,467	9,420,533		35,199,567
7,891,000	1,247,000	9,138,000		9,138,000	9,138,000			7,036,000
	500	500		500	500			28,369
	26,551	26,551		26,551	26,551			2,395
108,684,001	1,274,051	109,958,052		109,958,052	97,709,206	12,248,846		129,044,745

Use of Appropriations—Concluded

Vote	Program
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded	
IMMIGRATION PROGRAM—Concluded	
	Non-budgetary
L115a	To extend the purposes of the special account established by Vote 626, Appropriation Act No. 2, 1955 for advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during services abroad. The amount outstanding may not at any time exceed \$750,000. (Appropriation Act No. 3, 1969). (Purpose transferred to External Affairs under Vote L17c)
Stat	Section 121 of the Immigration Act, Statutes of Canada 1976-77, c. 52, as amended by 1980-81, c. 1, authorized the operation of this account with a maximum debit balance of \$60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115 (1) of the Act. (Transportation accounts and assistance for immigrants). (Net)
	Total program—Non-budgetary
ANNUITIES PROGRAM	
	Budgetary
30	Program expenditures
Stat	Supplementary retirement benefits—Annuities agents pensions
Stat	Contributions to employee benefit plans
	Total program—Budgetary
IMMIGRATION APPEAL BOARD	
	Budgetary
40	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
	(417,910)	(417,910)	417,910					32,718
	(417,910)	(417,910)	19,445,863 19,863,773	19,445,863 19,445,863	2,469,259 2,469,259		16,976,604 16,976,604	14,835,282 14,868,000
2,687,000		2,687,000		2,687,000	2,497,341	189,659		2,823,133
15,000	9,464	24,464		24,464	24,464			20,952
305,000	49,000	354,000		354,000	354,000			306,000
3,007,000	58,464	3,065,464		3,065,464	2,875,805	189,659		3,150,085
2,598,000		2,598,000		2,598,000	2,466,911	131,089		1,897,954
285,000	45,000	330,000		330,000	330,000			212,000
2,883,000	45,000	2,928,000		2,928,000	2,796,911	131,089		2,109,954
2,304,049,713	(35,269,083) (417,910)	2,268,780,630 (417,910)	19,863,773	2,268,780,630 19,445,863	2,208,795,968 2,469,259	59,984,662	16,976,604	3,585,620,066 14,868,000

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less:	Add:	Add:	Total cost of programs
			Receipts credited to revenue	Accommodation provided without charge by Public Works	Other services provided without charge by other departments	
DEPARTMENT						
DEPARTMENTAL ADMINISTRATION.....	1981-82	5,751	23	313	86	6,127
	1980-81	5,418	407	162	50	5,223
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION						
ADMINISTRATION.....	1981-82	24,940	652	1,550	424	26,262
	1980-81	25,582	847	1,287	397	26,419
EMPLOYMENT AND INSURANCE.....	1981-82	2,074,723	3,517	3,575	1,068	2,075,849
	1980-81	3,420,315	3,532	2,145	745	3,419,673
IMMIGRATION.....	1981-82	97,709	2,559	6,762	2,981	104,893
	1980-81	129,045	1,394	5,654	3,086	136,391
ANNUITIES.....	1981-82	2,876	2,798	300	82	460
	1980-81	3,150	11	208	141	3,488
IMMIGRATION APPEAL BOARD.....	1981-82	2,797		351	42	3,190
	1980-81	2,110		342	29	2,481
Total.....	1981-82	2,208,796	9,549	12,851	4,683	2,216,781
	1980-81	3,585,620	6,191	9,798	4,448	3,593,675

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
General administration	4,099	3,653	9	101			4,108	3,754
Strategic policy and planning	8,188	7,650	13	4			8,201	7,654
Public affairs	5,179	4,866	45	137			5,224	5,003
Contributions to employee benefit plans	1,780	1,780					1,780	1,780
	19,246	17,949	67	242			19,313	18,191
	12,941	12,440					12,941	12,440
	6,305	5,509	67	242			6,372	5,751
	23	23					23	23
Less: receipts and revenues credited to the vote	313	313					313	313
Less: receipts credited to revenue								
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	86	86					86	86
Total cost of program	6,681	5,885	67	242			6,748	6,127
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION								
ADMINISTRATION PROGRAM								
General administration	13,823	15,384	259	254			14,082	15,638
Finance and administration	135,799	118,658	959	1,334			136,758	119,992
Personnel services	17,762	19,436	46	147			17,808	19,583
Canada Employment and Immigration Advisory Council	422	417	1	9			423	426
National systems and services	14,651	15,956	306	1,338			14,957	17,294
Contributions to employee benefit plans	10,441	10,441					10,441	10,441
	192,898	180,292	1,571	3,082			194,469	183,374
	165,376	158,434					165,376	158,434
	27,522	21,858	1,571	3,082			29,093	24,940
	652	652					652	652
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	1,550	1,550					1,550	1,550
	424	424					424	424
Total cost of program	28,844	23,180	1,571	3,082			30,415	26,262
EMPLOYMENT AND INSURANCE PROGRAM								
Employment training	457,920	453,944	69	24	441,755	234,621	899,744	688,589
Benefits paid in accordance with Section 39 of the Unemployment Insurance Act, 1971 (Statutes of Canada 1970-71-72, c. 48)					(200,000)		(200,000)	
Direct job creation	43,207	45,599	44	19	272,749	255,395	316,000	301,013
Labour market development	17,817	18,971	4	12	36,981	31,319	54,802	50,302
Program administration	104,490	103,832	307	534			104,797	104,366
Employment services	112,214	104,140	775	25			112,989	104,165
Insurance benefits services	221,898	215,347	1,410	391			223,308	215,738
Social insurance number	4,963	4,846	83	25			5,046	4,871
Government's contribution to the Unemployment Insurance Account					956,916	956,916	956,916	956,916
Government's contribution in respect of fishermen's benefits					89,943	89,943	89,943	89,943
Contributions to employee benefit plans	56,015	56,015					56,015	56,015
	1,018,524	1,002,694	2,692	1,030	1,598,344	1,568,194	2,619,560	2,571,918
	502,196	497,195					502,196	497,195
Less: receipts and revenues credited to the vote	516,328	505,499	2,692	1,030	1,598,344	1,568,194	2,117,364	2,074,723
Less: receipts credited to revenue	3,517	3,517					3,517	3,517
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	3,575	3,575					3,575	3,575
	1,068	1,068					1,068	1,068
Total cost of program	517,454	506,625	2,692	1,030	1,598,344	1,568,194	2,118,490	2,075,849
IMMIGRATION PROGRAM								
Program administration	17,269	15,769	28	400			17,297	16,169
Recruitment and selection	13,431	13,746	41	22			13,472	13,768
Enforcement and control	35,706	33,596	231	31			35,937	33,627
Settlement	1,870	2,187	11	8	32,233	22,812	34,114	25,007
Contributions to employee benefit plans	9,138	9,138					9,138	9,138
	77,414	74,436	311	461	32,233	22,812	109,958	97,709
	2,559	2,559					2,559	2,559
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	6,762	6,762					6,762	6,762
	2,981	2,981					2,981	2,981
Total cost of program	84,598	81,620	311	461	32,233	22,812	117,142	104,893

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act.....	3,062	2,782	3	94			3,065	2,876
Less: receipts credited to revenue.....	2,798	2,798					2,798	2,798
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	300	300					300	300
	82	82					82	82
Total cost of program.....	646	366	3	94			649	460
IMMIGRATION APPEAL BOARD								
Administration and support services.....	2,928	2,797					2,928	2,797
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	351	351					351	351
	42	42					42	42
Total cost of program.....	3,321	3,190					3,321	3,190

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
EMPLOYMENT AND INSURANCE PROGRAM			
Grants			
<i>Labour market development</i>			
Frontier College of Canada	125	125	125
Voluntary organizations	454	446	365
<i>Expenditures not required for the current year</i>			25
<i>Direct job creation</i>			
Local economic development assistance	1,325	962	
Workers' compensation grants:			
Grants to persons, injured in the course of their employment under Canada Employment and Immigration Commission or the former Department of Manpower and Immigration job creation programs but not entitled to the appropriate provincial workers' compensation by reason of the kind or duration of their employment, in amounts that such persons would be entitled to receive if such employment were of the kind or duration as to allow for such compensation	30	15	3
<i>Expenditures not required for the current year</i>			446
	<i>1,934</i>	<i>1,548</i>	<i>964</i>
Contributions			
<i>Employment training</i>			
Payments of training allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	100,158	96,279	96,562
Payments to employers under agreements entered into by the Canada Employment and Immigration Commission with employers, groups or associations of such employers, and provinces under Section 6 of the Adult Occupational Training Act	132,097	128,957	107,247
Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel	9,500	9,385	7,071
<i>Direct job creation</i>			
Payments to organizations or individuals in support of activities complementary to Labour Market Policy: Local Employment Assistance Program	57,655	52,920	58,863
Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:			
Community development projects	125,345	123,915	59,060
Community services projects	11,571	10,531	3,525
New Technology Employment Program	6,872	6,377	2,174
Local economic development assistance	1,331	1,022	251
Summer Youth Employment Program	46,178	45,827	
Portable Wage Subsidy Program	848	59	
Community Employment Program	3,744	2,888	
Program for the Employment Disadvantaged	17,850	10,877	
<i>Expenditures not required for the current year</i>			99,302
<i>Labour market development</i>			
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of farm labour pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:			
Federal-provincial agricultural agreements	600	6	511
Farm labour pools	4,406	4,326	3,748
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives:			
Manpower consultative services	4,477	2,641	
Mobility labour adjustments	2,350	86	
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	11,487	10,784	4,917
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:			
Co-operative education	9	9	196
Outreach	13,073	12,898	10,147
Government's contribution to the Unemployment Insurance Account	956,916	956,916	2,416,477
Government's contribution in respect of fishermen's benefits	89,943	89,943	73,657
<i>Expenditures not required for the current year</i>			5,034
	<i>1,596,410</i>	<i>1,566,646</i>	<i>2,948,742</i>
	<i>1,598,344</i>	<i>1,568,194</i>	<i>2,949,706</i>

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded			
IMMIGRATION PROGRAM			
	Grants		
<i>Settlement</i>			
<i>Expenditures not required for the current year</i>			300
	Contributions		
<i>Settlement</i>			
Adjustment assistance	29,633	20,298	32,866
Immigrant settlement and adaptation	2,600	2,514	2,033
	<i>32,233</i>	<i>22,812</i>	<i>34,899</i>
	<i>32,233</i>	<i>22,812</i>	<i>35,199</i>
Total	1,630,577	1,591,006	2,984,905

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Administration Program	Employment and Insurance Program	Immigration Program	Annuities Program	Total Canada Employment and Immigration	Immigration Appeal Board	Total
(1) Salaries and wages	12,563 12,258 <i>9,680</i>	74,042 67,416 <i>55,907</i>	427,279 417,777 <i>366,104</i>	53,806 53,814 <i>57,393</i>	2,345 2,154 <i>2,475</i>	570,035 553,419 <i>491,559</i>	2,192 2,018 <i>1,589</i>	572,227 555,437 <i>493,148</i>
(1) Other personnel costs	1,891 1,925 <i>1,538</i>	19,650 20,291 <i>15,104</i>	56,451 60,002 <i>48,367</i>	12,319 9,743 <i>10,336</i>	378 424 <i>389</i>	90,689 92,385 <i>75,734</i>	330 330 <i>212</i>	91,019 92,715 <i>75,946</i>
(2) Transportation and communications	661 602 <i>438</i>	14,403 13,738 <i>11,828</i>	39,294 36,128 <i>29,658</i>	4,333 4,903 <i>19,565</i>	109 21 <i>36</i>	58,800 55,392 <i>61,525</i>	224 273 <i>165</i>	59,024 55,665 <i>61,690</i>
(3) Information	338 178 <i>219</i>	196 244 <i>52</i>	6,641 10,237 <i>6,651</i>	755 449 <i>214</i>	4 4 <i>7,934</i>	7,934 11,108 <i>7,136</i>	11 11 <i>7,136</i>	7,945 11,108 <i>7,136</i>
(4) Professional and special services	3,208 2,417 <i>1,936</i>	16,528 15,276 <i>16,708</i>	468,053 459,014 <i>428,813</i>	4,350 3,719 <i>4,471</i>	134 124 <i>44</i>	492,273 480,550 <i>451,972</i>	77 67 <i>59</i>	492,350 480,617 <i>452,031</i>
(5) Rentals	110 109 <i>70</i>	57,549 56,118 <i>46,919</i>	8,670 5,083 <i>5,995</i>	496 538 <i>316</i>	12 2 <i>107</i>	66,837 61,850 <i>53,407</i>	12 14 <i>9</i>	66,849 61,864 <i>53,416</i>
(6) Purchased repair and upkeep	39 <i>13</i>	4,711 3,429 <i>3,280</i>	1,894 1,731 <i>1,331</i>	41 68 <i>57</i>		6,646 5,267 <i>4,681</i>	11 9 <i>19</i>	6,657 5,276 <i>4,700</i>
(7) Utilities, materials and supplies	473 418 <i>332</i>	5,765 3,730 <i>3,430</i>	9,984 12,471 <i>10,122</i>	1,176 1,164 <i>1,006</i>	80 57 <i>27</i>	17,478 17,840 <i>14,917</i>	63 62 <i>49</i>	17,541 17,902 <i>14,966</i>
(9) Construction and acquisition of machinery and equipment ..	67 242 <i>92</i>	1,571 3,082 <i>2,537</i>	2,692 1,030 <i>704</i>	311 461 <i>372</i>	3 94 <i>70</i>	4,644 4,909 <i>3,775</i>	5 23 <i>7</i>	4,649 4,932 <i>3,782</i>
(10) Grants, contributions and other transfer payments			1,598,344 1,568,194 <i>2,949,706</i>	32,233 22,812 <i>35,199</i>		1,630,577 1,591,006 <i>2,984,905</i>		1,630,577 1,591,006 <i>2,984,905</i>
(12) All other expenditures	2 3	54 50 <i>28</i>	258 251 <i>105</i>	138 38 <i>116</i>		452 342 <i>251</i>	3 1 <i>1</i>	455 343 <i>252</i>
(1-12) Total	19,313 18,191 <i>14,318</i>	194,469 183,374 <i>155,793</i>	2,619,560 2,571,918 <i>3,847,556</i>	109,958 97,709 <i>129,045</i>	3,065 2,876 <i>3,150</i>	2,946,365 2,874,068 <i>4,149,862</i>	2,928 2,797 <i>2,110</i>	2,949,293 2,876,865 <i>4,151,972</i>
(13) Less: receipts and revenues credited to the vote	12,941 12,440 <i>8,900</i>	165,376 158,434 <i>130,211</i>	502,196 497,195 <i>427,241</i>			680,513 668,069 <i>566,352</i>		680,513 668,069 <i>566,352</i>
Total net expenditures	6,372 5,751 <i>5,418</i>	29,093 24,940 <i>25,582</i>	2,117,364 2,074,723 <i>3,420,315</i>	109,958 97,709 <i>129,045</i>	3,065 2,876 <i>3,150</i>	2,265,852 2,205,999 <i>3,583,510</i>	2,928 2,797 <i>2,110</i>	2,268,780 2,208,796 <i>3,585,620</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

DEPARTMENT

Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Salaries, \$162; sundries, \$16,325; adjustment to prior year's Payables at Year End (PAYE), \$6,410.....		22,897
		<u> </u>
	1981-82	1980-81
	<u>\$</u>	<u>\$</u>

Non-Tax Revenue		
A	Return on investments	129,096 113,187
B	Refunds of previous years' expenditure	4,212,944 3,162,459
C	Services and service fees	8,857 20,079
D	Miscellaneous	5,174,855 2,488,409
	Total	9,525,752 5,784,134
1981-82		
		\$ \$

Non-Tax Revenue—		
A	Return on investments:	
	Loans, investments and advances—	
	Other—	
	Miscellaneous—	
	Personnel posted abroad	5,644
	Assisted passage scheme	121,471
		<hr/>
		127,115
	Other accounts—	
	Interest on loans to Czechoslovakian students	37
	Interest on loans to settlers	114
	Rental of Crown—Owned housing	1,830
		<hr/>
		1,981
		<hr/>
		129,096

B Refunds of previous years' expenditure:		
Annuities—Sundries	161	
Commission Administration—Salaries, \$9,786; sundries, \$51,324	61,310	
Immigration—Recovery of bad debt, \$9; salaries, \$1,257; Czechoslovakian student loans, \$120; recoverable adjustment assistance, \$8,464; settlers loans, \$1,623; sundries, \$285,181; recoverable adjustment assistance—Overpayments not reported, \$1,244	297,898	
Employment and Insurance—Recovery of bad debts, \$6,308; salaries, \$16,276; sundries, \$442,761; Canada Manpower Industrial Training Program, \$101,973; Canada Manpower Training Program, \$553,456; Canada Manpower Mobility Program, \$32,605; Local Initiative Program, \$33,493; Local Employment Assistance Program, \$296,333; Outreach Program, \$36,891; Canada Works Program, \$126,027; Young Canada Works Program, \$19,399; Canada community services projects, \$10,296; Canada community development projects, \$39,839; Economic Development Assistance Program, \$27,324; Canada manpower training purchases, \$214; adjustment assistance, \$365	1,743,560	
Annuities—Adjustment to prior year's Payables at Year End (PAYE)	16,340	2,102,929
Commission Administration—Adjustment to prior year's Payables at Year End (PAYE)	590,737	
Immigration—Adjustment to prior year's Payables at Year End (PAYE)	1,228,772	
Employment and Insurance—Adjustment to prior year's Payables at Year End (PAYE)	274,166	
		2,110,015
		4,212,944
C Services and service fees:		
Immigration—Certified copies of documents, \$17; prepaid cables and telegrams, \$5,605	5,622	
Employment and Insurance—Special services	3,235	
		8,857
D Miscellaneous:		
Annuities—Sundries	2,781,091	
Commission Administration—Sundries	62	
Immigration—Court costs, \$1,827; fines, \$140,743; forfeitures, \$588,029; deportation expenses, \$163,352; sundries, \$3,720	897,671	
Employment and Insurance—Court costs, \$684; premiums on exchange, \$8; sundries, \$1,817; Crown housing, \$188,176; U.I. fines, \$1,305,346	1,496,031	
		5,174,855

Appendix 1

Canada Employment and Immigration Commission

Assisted Passage Scheme

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Loans outstanding	43,023,396	40,554,137	Working capital advance	43,023,396	40,554,137

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982		1981	
	\$	\$	\$	\$
Opening balance		40,554,137		18,654,980
Loans granted		9,471,495		16,463,741
Loans transferred from Indochinese Refugee Program (1980-81)				9,153,239
		50,025,632		44,271,960
Loan repayments	7,002,236		3,690,555	
Loans written-off			27,268	
		7,002,236		3,717,823
		43,023,396		40,554,137

Note: Interest of \$121,471 was credited to return on investments. Interest receivable on loans at March 31, 1982 amounted to \$265,153. There were no loans written-off in 1981-82.

Appendix 2

Canada Employment and Immigration Commission

Personnel Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Employee loans.....		332,091	Working capital advance.....		332,091

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Opening balance	332,091	299,373
Employee loans		231,432
	332,091	530,805
Employee loan repayments	34,298	198,714
Transferred to External Affairs	297,793	
	332,091	

Note: Interest of \$5,644 was credited to return on investments.

SECTION 6

**1981-82
PUBLIC ACCOUNTS**

Energy, Mines and Resources

**Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Eldorado Nuclear Limited**

CONTENTS

	<i>Page</i>
Use of appropriations	6.4
Total cost of programs—Budgetary	6.9
Programs by activity—Budgetary	6.10
Grants and contributions	6.12
Budgetary expenditure by program and standard object.....	6.14
Budgetary expenditure of major capital projects	6.15
Revenue	6.16
Appendix	6.18

ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

- To ensure effective management and accountability in the federal programs of Energy, Minerals and Earth Sciences, and Administration, in the Department of Energy, Mines and Resources, and to maintain central services in support of these programs.

ENERGY PROGRAM⁽¹⁾

PROGRAM

- To establish and maintain effective policies, strategies and programs for the supply and efficient use of energy resources with due regard for other social and economic goals.

PETROLEUM COMPENSATION REVOLVING FUND

- To provide incentives for the development of designated classes of high-cost domestic petroleum through the payment of compensation to first users of such petroleum, funded by a levy upon domestic and foreign petroleum used in Canada.

MINERALS AND EARTH SCIENCES PROGRAM⁽²⁾

- To ensure the availability of mineral policies and strategies, and timely earth science information, technology and expertise related to the landmass of Canada and its mineral and energy resources.

Atomic Energy Control Board

Objective

- To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

- To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

- To increase Canada's energy supply from competitive sources.

Eldorado Nuclear Limited

Objective

- To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

⁽¹⁾ Includes both the Canadian Home Insulation Program and the Home Insulation Program transferred from the Canada Mortgage and Housing Corporation of the Department of Public Works.

⁽²⁾ Includes part of both the Administration Program and the Energy Program of the previous year and the former Minerals Program and Earth Science Services Program.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	\$ 14,664,400
	1c	835,000
	Transfer from: TB Vote 5 ⁽¹⁾	228,212
	TB Vote 30 ⁽¹⁾	48,000
Stat	Minister of Energy, Mines and Resources—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
ENERGY PROGRAM		
	Budgetary	
5	Operating expenditures	
10	Capital expenditures	\$ 11,136,000
	10c	706,000
15	The grants listed in the Estimates and contributions	\$ 147,229,000
	15c	1
	Transfer from TB Vote 10 ⁽¹⁾	44,034
20	Payments to refiners and other importers of crude oil and petroleum products for the purposes of Part IV of the Petroleum Administration Act	\$ 3,015,400,000
	20a	2,143,300,000
25	Payment to Alberta, in accordance with terms and conditions approved by the Governor in Council, in respect of the maintenance of the domestic oil price ..	
30	Uranium Canada Limited—Operating expenditures	\$ 35,000
	30c	150,000
35b ⁽²⁾	Canadian Home Insulation Program—Contributions in respect of a home insulation program in the provinces of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, the Yukon and the Northwest Territories and, in respect thereto, to make a contribution in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on 1 September 1977 and ending on 31 December 1987 in the said provinces and territories applies for the contribution and purchases materials for the purpose of insulating against heat loss so as to reduce energy consumption of	
	(a) a family housing unit owned or leased by such person in a residential building of not more than three storeys in height, the construction of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Minister but in no event later than 1 September 1977, or	
	(b) a residential building owned and operated by a non-profit corporation, a department or agency of the federal or a provincial government, or a municipality or agency thereof, or an institution providing post secondary education, being not more than three storeys in height, containing hostel accommodation, the construction of any part of which was substantially completed and ready for occupancy prior to such date as may from time to time be prescribed by the Minister but in no event later than 1 September 1977	
	the said regulations to include inter alia the definitions of a "family housing unit" and "hostel accommodation", and establishment of the maximum amount of contributions payable with respect to a family housing unit or residential building; payment to Canada Mortgage and Housing Corporation for the costs and expenses of the Corporation in the administration of the program	
Stat	Canadian Home Insulation Program (S.C. 1980-81, c. 57)	
40b ⁽²⁾	Home Insulation Program—Contributions in respect of a home insulation program in the provinces of Nova Scotia and Prince Edward Island and in respect thereto to make contributions in accordance with terms and conditions prescribed by regulations of the Governor in Council, to any person who during the period beginning on 1 January 1977 and ending on 31 December 1981 in the said provinces applies for a contribution in respect of the costs of insulating against heat loss so as to reduce energy consumption	
	(a) a family housing unit, being in a residential building of not more than three storeys in height, that was occupied as a permanent residence before 1 January 1977, or	
	(b) a residential building, being not more than three storeys in height, containing a hostel accommodation any part of which was occupied as a principal residence before 1 January 1977	
	in respect of which no contribution was made under previous authority, the said regulations to include inter alia the definitions of a "family housing unit" and "hostel accommodation", and establishment of the maximum amount of contributions payable to any person; payment to Canada Mortgage and Housing Corporation for the costs and expenses of the Corporation in the administration of the program	
Stat	Home Insulation (NS and PEI) Program (S.C. 1980-81, c. 58)	
45b ⁽²⁾	Canada Oil Substitution Program—Payments, in accordance with regulations made by the Governor in Council and payments pursuant to agreements with a province or a person, in respect of	
	(a) the reduction of oil consumption by conversion to non-oil heating sources,	
	(b) the reduction of oil consumption by conservation measures where conversion to non-oil heating sources is not practicable,	
	(c) the expansion of distribution systems for natural gas and electricity, and	
	(d) the development of distribution systems for sources of energy other than oil, natural gas and electricity as heating sources	
Stat	Oil Substitution and Conservation (S.C. 1980-81, c. 59)	
Stat	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,775,612		15,775,612		15,775,612	15,622,305	153,307		12,266,804
24,600	18,375	42,975		42,975	42,975			24,975
1,443,000	228,000	1,671,000		1,671,000	1,671,000			1,190,700
17,243,212	246,375	17,489,587		17,489,587	17,336,280	153,307		779
								13,483,258
89,266,000		89,266,000		89,266,000	69,271,418	19,994,582		33,221,321
11,842,000		11,842,000		11,842,000	2,375,836	9,466,164		1,331,434
147,273,035		147,273,035		147,273,035	93,747,198	53,525,837		35,164,215
5,158,700,000		5,158,700,000		5,158,700,000	3,456,404,898	1,702,295,102		3,161,707,159
24,000,000		24,000,000		24,000,000	24,000,000			24,000,000
185,000		185,000		185,000	55,205	129,795		26,174
65,000,000		65,000,000		65,000,000	42,995,000	22,005,000		176,315,216
125,000,000	70,000,000 ⁽³⁾	195,000,000		195,000,000	95,295,478	99,704,522		
190,000,000	70,000,000	260,000,000		260,000,000	138,290,478	121,709,522		176,315,216
1,075,000		1,075,000		1,075,000	1,005,000	70,000		4,300,000
3,225,000		3,225,000		3,225,000	4,851,064	(1,626,064)		
4,300,000		4,300,000		4,300,000	5,856,064	(1,556,064)		4,300,000
67,625,000		67,625,000		67,625,000	2,876	67,622,124		
113,900,000	88,975,000 ⁽³⁾	202,875,000		202,875,000	141,143,200	61,731,800		
181,525,000	88,975,000	270,500,000		270,500,000	141,146,076	129,353,924		
8,400,000	1,768,427	10,168,427		10,168,427	10,168,427			8,239,582
3,480,000	550,000	4,030,000		4,030,000	4,030,000			1,223,000
	10	10		10	10			528
								23,677,771
5,818,971,035	161,293,437	5,980,264,472		5,980,264,472	3,945,345,610	2,034,918,862		3,469,206,400

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND		
Budgetary		
Stat	Estimates 1981-82	
	<i>Total program—Budgetary</i>	
Non-budgetary		
L50	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections. (Gross)	
L51c	Payments in respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador as provided for under Energy, Mines and Resources Vote L35, Appropriation Act No. 2, 1980-81. (Gross)	
	<i>Total program—Non-budgetary</i>	
MINERALS AND EARTH SCIENCES PROGRAM		
Budgetary		
55	Operating expenditures, the grants listed in the Estimates and contributions	\$ 146,000,000
	55c	2,468,000
	55e	1,050,000
	Transfer from: TB Vote 5 ⁽¹⁾	1,774,592
	TB Vote 10 ⁽¹⁾	269,407
60	Capital expenditures	\$ 8,574,000
	60c	2,740,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Total program—Budgetary</i>	
	Total Budgetary	
	Total Non-budgetary	
ATOMIC ENERGY CONTROL BOARD		
Budgetary		
65	Program expenditures	\$ 15,110,000
	65c The grants listed in the Estimates	1
Stat	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
ATOMIC ENERGY OF CANADA LIMITED		
Budgetary		
70	Operating expenditures	\$ 249,198,000
	70c	6,100,000
75	Capital expenditures	\$ 28,380,000
	75c	2,277,000
	<i>Total program—Budgetary</i>	
Non-budgetary		
L80	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance construction of new buildings. (Gross)	
L85	Loans to Atomic Energy of Canada Limited in accordance with terms and conditions approved by the Governor in Council for the purchase of new equipment. (Gross)	
	<i>Use of non-budgetary appropriations not required for the current year</i>	
	<i>Total program—Non-budgetary</i>	
NATIONAL ENERGY BOARD		
Budgetary		
90	Program expenditures	
Stat	Contributions to employee benefit plans	
	<i>Total program—Budgetary</i>	
PETRO-CANADA		
Non-budgetary		
Stat	The authorized preferred shares of Petro-Canada and the principal amount outstanding of debentures or other securities guaranteed under Section 21 of the Petro-Canada Act (S. 1974-75-76) and the amount of loans outstanding under Section 22 shall not, at any time, exceed \$1,000,000,000. (Net)	
Stat	Subscription of preferred shares of Petro-Canada (Petro-Canada Act, Statutes of Canada 1974-75-76 c. 61 s. 25 and P.C. 1981-1352)	
Stat	Subscription of common shares of Petro-Canada (Petro-Canada Act, Statutes of Canada 1974-75-76 c. 61 s. 25 and P.C. 1981-1352)	
Stat	Transfer of Panarctic Oils Ltd. shares to Petro-Canada in exchange for Petro-Canada shares (P.C. 1981-1352)	
	<i>Total program—Non-budgetary</i>	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
(4,808,700,000)	4,808,700,000		760,589,780	760,589,780	(3,054,523,593)		3,815,113,373	(477,790,068)
1,010,271,035	4,969,993,437	5,980,264,472	760,589,780	6,740,854,252	890,822,017	2,034,918,862	3,815,113,373	2,991,416,332
3,400,000		3,400,000		3,400,000	2,578,818	821,182		1,491,945
6,000,000		6,000,000		6,000,000	4,900,000	1,100,000		1,990,000
9,400,000		9,400,000		9,400,000	7,478,818	1,921,182		3,481,945
151,561,999		151,561,999		151,561,999	150,001,049	1,560,950		132,741,396
11,314,000	(4,179) ⁽⁴⁾	11,309,821		11,309,821	10,944,860	364,961		8,883,919
10,988,000	1,737,000	12,725,000		12,725,000	12,725,000			9,951,300
	13,403	13,403		13,403	13,403			17,161
173,863,999	1,746,224	175,610,223		175,610,223	173,684,312	1,925,911		151,593,776
1,201,378,246	4,971,986,036	6,173,364,282	760,589,780	6,933,954,062	1,081,842,609	2,036,998,080	3,815,113,373	3,156,493,366
9,400,000		9,400,000		9,400,000	7,478,818	1,921,182		3,481,945
15,110,001		15,110,001		15,110,001	14,448,101	661,900		13,263,717
978,000	135,528	1,113,528		1,113,528	1,113,528			733,791
16,088,001	135,528	16,223,529		16,223,529	15,561,629	661,900		13,997,508
255,298,000		255,298,000		255,298,000	255,227,531	70,469		823,974,896
30,657,000		30,657,000		30,657,000	28,707,000	1,950,000		17,592,000
285,955,000		285,955,000		285,955,000	283,934,531	2,020,469		841,566,896
16,700,000		16,700,000		16,700,000	3,200,000	13,500,000		3,600,000
2,500,000		2,500,000		2,500,000		2,500,000		65,000,000
19,200,000		19,200,000		19,200,000	3,200,000	16,000,000		68,600,000
15,511,000		15,511,000		15,511,000	15,155,206	355,794		12,752,821
1,646,000	261,000	1,907,000		1,907,000	1,907,000			1,457,000
17,157,000	261,000	17,418,000		17,418,000	17,062,206	355,794		14,209,821
100,000,000	(100,000,000)		136,200,147	136,200,147	108,000,000		28,200,147	440,000,000
	(972,000)	(972,000)		(972,000)			(972,000)	
	20,000,000	20,000,000		20,000,000			20,000,000	
	(20,000,000)	(20,000,000)		(20,000,000)			(20,000,000)	
100,000,000	(100,972,000)	(972,000)	136,200,147	135,228,147	108,000,000		27,228,147	440,000,000

Use of Appropriations—Concluded

Vote	Program
ELDORADO NUCLEAR LIMITED	
	Non-budgetary
L107c	To extend the purposes of Energy, Mines and Resources Vote L107a, Appropriation Act No. 1, 1980-81; (c) subject to terms and conditions approved by the Governor in Council, to authorize: (i) the transfer by the Minister to Eldorado Nuclear Limited of the title in the uranium stockpiles recorded in the Accounts of Canada at a value of \$76,000,000, including any outstanding obligations under the loan agreement between Uranium Canada Ltd., and Eldor Resources Ltd. and any interest accrued under such agreement; and (ii) in consideration of the transfer referred to in paragraph (i), the issue by Eldorado Nuclear Limited of shares valued at \$300,000,000, to the Minister to be held in trust for Her Majesty in right of Canada (P.C. 1981-4/1422, May 28, 1981)
L107e	To extend the purposes of Energy, Mines and Resources Vote L107c, Appropriation Act No. 4, 1980-81: (a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraphs (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of \$600,000,000; and (b) to provide that this authority expires on December 31, 1988 Use of the authority outside the government entity (foreign borrowing)
Total program—Non-budgetary	
Total Budgetary	
Total Non-budgetary	

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Related to a vote included in the Main Estimates but deleted therefrom as per House of Commons Speaker's ruling of June 12, 1981.

(3) Adjustment required to report maximum limit of authorization as specified in appropriate legislation for the period from July 1, 1981 to March 31, 1982.

(4) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			300,000,000	300,000,000	300,000,000			
1	319,999,999	320,000,000	160,780,000	480,780,000				
	(125,973,880)	(125,973,880)		(125,973,880)				
1	194,026,119	194,026,120	160,780,000	354,806,120			354,806,120	
1	194,026,119	194,026,120	460,780,000	654,806,120	300,000,000		354,806,120	
1,520,578,247	4,972,382,564	6,492,960,811	760,589,780	7,253,550,591	1,398,400,975	2,040,036,243	3,815,113,373	4,026,267,591
128,600,001	93,054,119	221,654,120	596,980,147	818,634,267	418,678,818	17,921,182	382,034,267	512,081,945

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1981-82	17,336	3		1,789	253	19,375
	1980-81	13,483	44		2,306	225	15,970
ENERGY	1981-82	3,945,346	407,496*	47	3,220	709	3,541,826
	1980-81	3,469,206	110,812*	22	2,642	421	3,361,479
ENERGY—PETROLEUM COMPENSATION REVOLVING FUND	1981-82	(3,054,524)					(3,054,524)
	1980-81	(477,790)					(477,790)
MINERALS AND EARTH SCIENCES	1981-82	173,684	5,995	351	8,422	1,786	178,248
	1980-81	151,594	5,488	583	8,654	1,146	156,489
	1981-82	1,081,842	413,494	398	13,431	2,748	684,925
	1980-81	3,156,493	116,344	605	13,602	1,792	3,056,148
ATOMIC ENERGY CONTROL BOARD	1981-82	15,562	169		612	129	16,134
	1980-81	13,998	1,372		485	92	13,203
ATOMIC ENERGY OF CANADA LIMITED	1981-82	283,935					283,935
	1980-81	841,567					841,567
NATIONAL ENERGY BOARD	1981-82	17,062	429		780	226	17,639
	1980-81	14,210	343		754	155	14,776
Total	1981-82	1,398,401	414,092	398	14,823	3,103	1,002,633
	1980-81	4,026,268	118,059	605	14,841	2,039	3,925,694

* Includes "Return on investments"—Atomic Energy of Canada Limited and Eldorado Nuclear Limited, \$45,131 in 1981-82 (\$71,406 in 1980-81).

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Corporate management	6,043	5,924	145	143			6,188	6,067
Common services	13,894	13,862	749	748			14,643	14,610
Contributions to employee benefit plans	1,671	1,671					1,671	1,671
	21,608	21,457	894	891			22,502	22,348
	5,012	5,012					5,012	5,012
<i>Less: receipts and revenues credited to the vote</i>								
	16,596	16,445	894	891			17,490	17,336
		3						3
<i>Less: receipts credited to revenue</i>								
<i>Add: accommodation provided without charge by Public Works</i>	1,789	1,789					1,789	1,789
<i>other services provided without charge by other departments</i>	253	253					253	253
Total cost of program	18,638	18,484	894	891			19,532	19,375
ENERGY PROGRAM								
Energy policy	13,916	11,530	408	394	206	202	14,530	12,126
Petroleum sources: supply, demand and substitution	12,034	6,267	24	22	89,328	3,204	101,386	9,493
Non-petroleum sources: supply, demand and substitution	4,394	3,417	3,443	9	83,388	66,376	91,225	69,802
Energy conservation	18,777	15,593	7,191	1,268	494,031	302,480	519,999	319,341
Energy research and development	28,512	8,972	122	5,902	24,000	24,000	52,634	38,874
Management of federal interests in non-renewable resources	2,974	2,641	27	111			3,001	2,752
Pricing and compensation, including the Petroleum Compensation Board	4,774	4,299	232	221	5,168,868	3,466,573	5,173,874	3,471,093
Petroleum Monitoring Agency	4,177	3,182	224	211			4,401	3,393
Emergency planning, including the Energy Supplies Allocation Board	1,768	1,483	38	32			1,806	1,515
Energy public information	13,200	12,787	134	108	44	32	13,378	12,927
Contributions to employee benefit plans	4,030	4,030					4,030	4,030
	108,556	74,201	11,843	8,278	5,859,865	3,862,867	5,980,264	3,945,346
	4,075	407,496*					4,075	407,496*
<i>Less: receipts credited to revenue</i>								
<i>Add: accommodation provided without charge by this department</i>	47	47					47	47
<i>accommodation provided without charge by Public Works</i>	3,220	3,220					3,220	3,220
<i>other services provided without charge by other departments</i>	709	709					709	709
	108,457	(329,319)	11,843	8,278	5,859,865	3,862,867	5,980,165	3,541,826
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND								
Payment of compensation	3,815,114				737,139	737,139	4,552,253	737,139
<i>Less: receipts credited to the Fund</i>	3,791,663	3,791,663					3,791,663	3,791,663
	23,451	(3,791,663)			737,139	737,139	760,590	(3,054,524)
Total cost of program	131,908	(4,120,982)	11,843	8,278	6,597,004	4,600,006	6,740,755	487,302
MINERALS AND EARTH SCIENCES PROGRAM								
Mineral development	5,596	5,551	10	9	1,598	1,589	7,204	7,149
Administration of the Canada Explosives Act	1,421	1,393	51	50			1,472	1,443
Minerals technology	13,919	13,918	659	641	6	6	14,584	14,565
Energy technology	15,156	15,147	2,504	1,493	348	301	18,008	16,941
Geological surveys	36,779	36,746	1,579	1,578	43	43	38,401	38,367
Earth physics	9,870	9,861	381	380	24	23	10,275	10,264
Polar continental shelf	5,434	5,411	31	30			5,465	5,441
Remote sensing	12,723	12,701	5,241	4,997	1,498	1,295	19,462	18,993
Surveying and mapping	39,413	39,345	1,659	1,604	78	78	41,150	41,027
Minerals and earth sciences public information	2,468	2,454					2,468	2,454
Program management and support	2,803	2,756	195	161	1,398	1,398	4,396	4,315
Contributions to employee benefit plans	12,725	12,725					12,725	12,725
	158,307	158,008	12,310	10,943	4,993	4,733	175,610	173,684
	7,133	5,995					7,133	5,995
<i>Less: receipts credited to revenue</i>								
<i>Add: accommodation provided without charge by this department</i>	351	351					351	351
<i>accommodation provided without charge by Public Works</i>	8,422	8,422					8,422	8,422
<i>other services provided without charge by other departments</i>	1,786	1,786					1,786	1,786
Total cost of program	161,733	162,572	12,310	10,943	4,993	4,733	179,036	178,248

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ATOMIC ENERGY CONTROL BOARD								
Administration of atomic energy control regulations	11,393	10,817	219	214	10	8	11,622	11,039
Special safeguards development	2,330	2,298					2,330	2,298
Radioactive decontamination of sites in Canada	2,271	2,224	1	1			2,272	2,225
	15,994	15,339	220	215	10	8	16,224	15,562
Less: receipts credited to revenue	640	169					640	169
Add: accommodation provided without charge by Public Works	612	612					612	612
other services provided without charge by other departments	129	129					129	129
Total cost of program	16,095	15,911	220	215	10	8	16,325	16,134
ATOMIC ENERGY OF CANADA LIMITED								
Nuclear research and development	131,491	132,327	13,388	13,388			144,879	145,715
Commercial operations	106,000	106,996	17,269	15,319			123,269	122,315
Demonstration and other supported facilities	17,807	15,905					17,807	15,905
Total cost of program	255,298	255,228	30,657	28,707			285,955	283,935
NATIONAL ENERGY BOARD								
Energy regulation and advice	17,206	16,858	212	204			17,418	17,062
Less: receipts credited to revenue	350	429					350	429
Add: accommodation provided without charge by Public Works	780	780					780	780
other services provided without charge by other departments	226	226					226	226
Total cost of program	17,862	17,435	212	204			18,074	17,639

* Includes "Return on investments"—Atomic Energy of Canada Limited and Eldorado Nuclear Limited, \$45,131 in 1981-82.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
ENERGY PROGRAM			
Grants			
<i>Energy policy</i>			
University of Calgary for the Energy Resources Institute	125	125	125
Grant to Memorial University for an Oil and Gas Camp	2	2	
<i>Non-petroleum sources: supply, demand and substitution</i>			
Hydro Quebec Research Institute to aid in electrical energy research	163	162	325
Solar Energy Society of Canada	10	10	10
Brace Research Institute of McGill University	5	5	5
Biomass Energy Institute Inc.	5	5	5
<i>Energy research and development</i>			
Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council	24,000	24,000	24,000
<i>Expenditures not required for the current year</i>			59
	24,310	24,309	24,529
Contributions			
<i>Energy policy</i>			
Canada's share of the expenses of the International Executive Council, World Energy Conference	24	22	17
Contribution to the Summer Canada Project Enercrent Extension	55	53	
<i>Petroleum sources: supply, demand and substitution</i>			
Membership in the World Petroleum Congress Canadian Association	1	1	1
Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	5,383		418
Oil substitution—Conversion assistance	14,375	3,200	
Oil substitution—Distribution system expansion	69,565		
In support of a workshop on "Frontier Oil and Gas Development—The Decade Ahead"	4	3	
<i>Non-petroleum sources: supply, demand and substitution</i>			
Petro-Can for purpose of participating in the study of special coal liquefaction option in Cape Breton	250		
In support of the development and commercialization of new coal utilization technology	1,700	373	
Payment to New Brunswick Power Commission re: Colson Cove Plant	25,000	13,668	2,950
Federal share of the Canadian Electrical Association research and development program	1,700	1,700	1,341
Nova Scotia Tidal Power Corporation Annapolis River Tidal Power Project	12,500	12,500	12,500
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	3,200	1,552	
In support of solar heating demonstration projects	3,700	3,002	
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	2,000	244	
Contribution to New Brunswick Electric Power Commission representing payment of interest paid to Canada under a loan to the Commission in support of construction of the Lepreau Nuclear Power Station	33,145	33,145	
Contribution to the International Energy Agency in support of an international conference on coal science	10	10	
<i>Energy conservation</i>			
In support of renewable energy and energy conservation demonstration projects	52	32	1,911
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	13,000	5,723	3,888
Canadian Home Insulation Program			176,315
Contribution payments to individuals	237,000	130,095	
Contribution payments to provinces	10,500		
Contribution payments to CMHC for administration	12,500	8,195	
Home Insulation Program			4,300
Contribution payments to individuals	3,855	5,548	
Contribution payments to CMHC for administration	445	308	
In support of super efficient housing demonstrations	2,840		
In support of low cost energy conservation initiatives by private sector organizations	450	370	
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,480	142	
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	31,950	19,419	11,606
In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	3,500	57	
In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	1,400	1,017	
In support of a program to develop and demonstrate technology for the production of ethanol from cellulose at the pilot plant scale	200	173	
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	325	151	
Contribution to the Secondary Resources Development Council in support of improved advisory and communications services to the community-based-at-source recycling sector in Canada	50	50	
Oil Substitution—Conversion assistance	171,484	131,200	
<i>Pricing and compensation, including the Petroleum Compensation Board</i>			
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Statutes of Canada 1974-75-76, c. 2)	10,168	10,168	8,240
<i>Expenditures not required for the current year</i>			5,464

Grants and Contributions—Concluded

(in thousands of dollars)

DEPARTMENT—Concluded		1981-82	1981-82	1980-81
ENERGY PROGRAM—Concluded		Appropriations	Expenditures	Expenditures
Contributions—Concluded				
<i>Oil import compensation</i>				
Increased payments to refiners and other importers of crude oil and petroleum products	5,158,700	3,456,405	3,161,707	
<i>Energy public information</i>				
In support of student summer and youth employment in respect of the Summer Canada student program	44	32	3	
	5,835,555	3,838,558	3,390,661	
ENERGY PROGRAM—PETROLEUM COMPENSATION REVOLVING FUND				
Contributions				
Compensation payable to first users of designated classes of high-cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act, Part IV)	737,139	737,139	905,086	
	6,597,004	4,600,006	4,320,276	
MINERALS AND EARTH SCIENCES PROGRAM				
Grants				
<i>Mineral development</i>				
Queen's University for the Centre for Resource Studies	50	50	50	
<i>Minerals technology</i>				
Canadian National Committee of the World Mining Congress	2	2	2	
Canadian Advisory Committee on Rock Mechanics	3	3	3	
Canadian Mineral Processors	1	1	1	
<i>Expenditures not required for the current year</i>				500
<i>Geological surveys</i>				
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20	20	18	
Canadian Geoscience Council	11	11	5	
Canadian Committee of the International Geological Correlation Program	12	12	12	
<i>Remote sensing</i>				
Canadian Society for remote sensing	10	10	10	
<i>Surveying and mapping</i>				
Canadian Institute of Surveying	30	30	30	
Pan-American Institute of Geography and History	1	1		
<i>Program management and support</i>				
In aid of earth sciences, energy and minerals research	1,398	1,398	1,248	
<i>Expenditures not required for the current year</i>			11	
	1,538	1,538	1,890	
Contributions				
<i>Mineral development</i>				
Province of Newfoundland in respect of the Mineral Development Agreement with the province in accordance with terms and conditions approved by the Governor in Council	1,373	1,373	1,468	
Queen's University to conduct studies in resource policy analysis	75	75	75	
Nova Scotia mineral development program	100	91		
<i>Expenditures not required for the current year</i>				30
<i>Energy technology</i>				
I.E.A. Services Ltd. of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	133	86	156	
United States Department of Energy in support of the IEA Implementing Agreement on coal/oil and coal/liquid mixtures Technology Utilization	55	55		
Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of the Federal Government's share of a technical and economic evaluation of several heavy oil upgrading processes	10	10		
Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of a study that might lead to the establishment of a Tar Sand Demonstration Centre	150	150		
<i>Geological surveys</i>				
<i>Expenditures not required for the current year</i>				63
<i>Remote sensing</i>				
European Space Agency	1,488	1,285	632	
<i>Earth physics</i>				
International Seismological Centre	20	20	17	
Canadian Committee for the Inter Union Commission on the Lithosphere	4	3		
<i>Surveying and mapping</i>				
Membership, Pan-American Institute of Geography and History	37	37	36	
In support of Summer Canada Project in St. John's, Newfoundland	10	10		
	3,455	3,195	2,477	
	4,993	4,733	4,367	
	6,601,997	4,604,739	4,324,643	
ATOMIC ENERGY CONTROL BOARD				
Grants				
<i>Administration of atomic energy control regulations</i>				
Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety	10	8		
Total	6,602,007	4,604,747	4,324,643	

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Energy			Subtotal	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Total
		Program	Petroleum Compensa- tion Revolving Fund	Minerals and Earth Sciences Program					
(1) Salaries and wages	11,343 11,404 <i>8,810</i>	26,770 24,895 <i>10,291</i>		87,789 87,624 <i>74,778</i>	125,902 123,923 <i>93,879</i>	7,529 7,023 <i>5,595</i>		12,662 12,534 <i>10,627</i>	146,093 143,480 <i>110,101</i>
(1) Other personnel costs	1,807 1,671 <i>1,370</i>	4,222 4,030 <i>1,434</i>		13,307 12,725 <i>11,301</i>	19,336 18,426 <i>14,105</i>	1,114 1,114 <i>734</i>		1,907 1,907 <i>1,457</i>	22,357 21,447 <i>16,296</i>
(2) Transportation and communications	1,023 1,148 <i>882</i>	8,013 4,542 <i>2,058</i>		7,382 8,673 <i>6,573</i>	16,418 14,363 <i>9,513</i>	1,118 1,055 <i>764</i>		1,075 915 <i>905</i>	18,611 16,333 <i>11,182</i>
(3) Information	22 25 <i>18</i>	13,681 9,903 <i>9,817</i>		1,325 1,084 <i>1,122</i>	15,028 11,012 <i>10,957</i>	97 87 <i>127</i>		166 165 <i>77</i>	15,291 11,264 <i>11,161</i>
(4) Professional and special services	2,724 2,646 <i>2,276</i>	50,856 28,649 <i>9,878</i>		29,530 27,005 <i>26,822</i>	83,110 58,300 <i>38,976</i>	5,743 5,681 <i>6,278</i>		941 901 <i>613</i>	89,794 64,882 <i>45,867</i>
(5) Rentals	1,222 1,447 <i>1,825</i>	634 633 <i>306</i>		6,156 6,820 <i>5,141</i>	8,012 8,900 <i>7,272</i>	80 76 <i>67</i>		129 122 <i>127</i>	8,221 9,098 <i>7,466</i>
(6) Purchased repair and upkeep	2,772 2,311 <i>632</i>	59 59 <i>26</i>		2,411 2,527 <i>2,253</i>	5,242 4,897 <i>2,911</i>	41 38 <i>77</i>		67 66 <i>90</i>	5,350 5,001 <i>3,078</i>
(7) Utilities, materials and supplies	680 793 <i>632</i>	4,245 1,464 <i>653</i>		10,087 10,968 <i>10,001</i>	15,012 13,225 <i>11,286</i>	267 261 <i>210</i>		258 248 <i>194</i>	15,537 13,734 <i>11,690</i>
(8) Construction and acquisition of land, build- ings and works		2,700		23 23 <i>75</i>	2,723 23 <i>1,113</i>				2,723 23 <i>1,113</i>
(9) Construction and acquisition of machinery and equipment	894 892 <i>330</i>	9,142 8,277 <i>1,331</i>		12,287 10,922 <i>8,809</i>	22,323 20,091 <i>10,470</i>	220 215 <i>148</i>		212 204 <i>120</i>	22,755 20,510 <i>10,738</i>
(10) Grants, contributions and other transfer payments		5,859,865 3,862,867 <i>3,415,190</i>	737,139 737,139 <i>905,086</i>	4,993 4,733 <i>4,367</i>	6,601,997 4,604,739 <i>4,324,643</i>	10 8 <i></i>			6,602,007 4,604,747 <i>4,324,643</i>
(12) All other expenditures	15 11 <i>14</i>	77 27 <i>18,222</i>	3,815,114 9,893 <i></i>	320 580 <i>352</i>	3,815,526 618 <i>28,481</i>	5 4 <i>(2)</i>	285,955 283,935 <i>841,567</i>	1	4,101,487 284,557 <i>870,046</i>
(1-12) Total	22,502 22,348 <i>17,827</i>	5,980,264 3,945,346 <i>3,469,206</i>	4,552,253 737,139 <i>914,979</i>	175,610 173,684 <i>151,594</i>	10,730,629 4,878,517 <i>4,553,606</i>	16,224 15,562 <i>13,998</i>	285,955 283,935 <i>841,567</i>	17,418 17,062 <i>14,210</i>	11,050,226 5,195,076 <i>5,423,381</i>
(13) Less: receipts and revenues credited to the vote	5,012 5,012 <i>4,344</i>		3,791,663 3,791,663 <i>1,392,769</i>		3,796,675 3,796,675 <i>1,397,113</i>				3,796,675 3,796,675 <i>1,397,113</i>
Total net expenditures	17,490 17,336 <i>13,483</i>	5,980,264 3,945,346 <i>3,469,206</i>	760,590 (3,054,524) <i>(477,790)</i>	175,610 173,684 <i>151,594</i>	6,933,954 1,081,842 <i>3,156,493</i>	16,224 15,562 <i>13,998</i>	285,955 283,935 <i>841,567</i>	17,418 17,062 <i>14,210</i>	7,253,551 1,398,401 <i>4,026,268</i>

Amounts in roman type are 1981-82 appropriations.
Amounts in **bold face** type are 1981-82 expenditures.
Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
MINERALS AND EARTH SCIENCES PROGRAM				
<i>Topographic service</i>				
Ontario—				
Digital mapping system	595	700	162	509
<i>Remote sensing</i>				
Ontario—				
Computer assisted analysis	1,017	415	355	713
Radar satellite	13,600	1,230	792	792
Landsat—D image analysis system	3,768	710	704	704
British Columbia—				
Solid state scanner	426	159	264	496
Saskatchewan—				
Landsat—D station upgrade	8,477	832	681	681

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Tax Revenue—		
A Special petroleum compensation charge	472,720,743	
Non-Tax Revenue—		
B Return on investments	61,752,798	89,894,542
C Refunds of previous years' expenditure	32,134,203	12,125,667
D Services and service fees	649,563	676,585
E Privileges, licences and permits	5,171,588	4,423,522
F Proceeds from sales	4,555,171	4,144,043
G Miscellaneous	309,230,350	5,079,853
	<u>413,493,673</u>	<u>116,344,212</u>
Total	<u>886,214,416</u>	<u>116,344,212</u>

Details

Non-Tax Revenue—

B Return on investments:

Loans, investments and advances—

Crown corporations and agencies—

Atomic Energy of Canada Limited—

Interest 42,971,005 | |

Eldorado Nuclear Limited—

Interest 2,160,190 | |

Other—

Provincial and territorial governments—

Regional electrical interconnections—

Interest—

Prince Edward Island 882,200 | |Nova Scotia 326,949 | |New Brunswick 2,077,614 | |Manitoba 11,927,379 | |

Private sector enterprises—

Coleman Collieries Limited—

Interest 12,299 | |

Miscellaneous—

Hydro Quebec Research Institute—

Interest 1,395,162 | || | 61,752,798 | |

C Refunds of previous years' expenditure:

Refunds of previous years' expenditure 30,441,622 | |

Adjustments to prior year's Payables at Year

End (PAYE) 1,692,581 | || | 32,134,203 | |

D Services and service fees:

Assays and analyses 260,036 | |Treatment of metal 154,528 | |Other services 226,481 | |Sundries 8,518 | || | 649,563 | |

E Privileges, licences and permits:

Return from natural resources—

Public lands oil and gas royalties 2,414,917 | |Public lands oil and gas lease—Rental 97,508 | |Public lands oil and gas lease—Bonus 262,515 | |Offshore oil and gas permit—Fees 392,000 | |Offshore oil and gas permit—Transfer 16,025 | |Offshore oil and gas lease—Rental 1,788,042 | |Sundries 8,750 | || | 4,979,757 | |

Revenue from public services of a regulatory

nature—

Explosives—Factory licences 11,621 | |Examination fees 167,063 | |Sundries 13,147 | || | 191,831 | |
| | 5,171,588 | |

DEPARTMENT—Concluded

Details—Concluded

Non-Tax Revenue—Concluded

F Proceeds from sales:

Survey data, gazetteers	26,671	
Charts, maps and plans	2,876,480	
Landsat products	417,576	
Sample supplies	31,499	
Rock and mineral sets	29,468	
Cartographic information	24,571	
Air photos and prints	1,021,506	
Sundries	127,400	
	<u>4,555,171</u>	

G Miscellaneous:

Nelson River Project	6,096,000	
Sale of uranium stockpile	300,000,000	
Sundries	3,134,350	
	<u>309,230,350</u>	

ATOMIC ENERGY CONTROL BOARD

Comparative Summary

Non-Tax Revenue—

A Refunds of previous years' expenditure	93,321	25,906
B Miscellaneous	75,683	1,346,551
Total	<u>169,004</u>	<u>1,372,457</u>

Details

Non-Tax Revenue—

A Refunds of previous years' expenditure:

Refunds of previous years' expenditure	40,324	
Adjustment to prior year's Payables at Year		
End (PAYE)	52,997	93,321

B Miscellaneous:

Cost-sharing revenue	65,209	
Fines and penalties	2,500	
Sundry	7,974	
	<u>75,683</u>	

NATIONAL ENERGY BOARD

Comparative Summary

Tax Revenue—

A Oil export charges	518,537,357	841,694,142
----------------------------	-------------	-------------

Non-Tax Revenue—

B Refunds of previous years' expenditure	38,462	12,487
C Services and service fees	385,971	328,571
D Proceeds from sales	3,034	
E Miscellaneous	1,246	1,939
	<u>428,713</u>	<u>342,997</u>

Total	<u>518,966,070</u>	<u>842,037,139</u>
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Revenue—Concluded

		1981-82	
		\$	\$
NATIONAL ENERGY BOARD—Concluded			
Details			
Tax Revenue—			
A Oil export charges	1,642,935,145		
Less: remissions/exemptions/reductions			
granted by Order-in-Council	580,591,682		
remissions/exemptions/reductions			
pending Order-in-Council	97,697,127		
share to producing provinces	444,770,771*		
refund of overpayments	1,338,208		
			<u>\$18,537,357</u>
Non-Tax Revenue—			
B Refunds of previous years' expenditure:			
Refunds of previous years' expenditure	32,710		
Adjustment to prior year's Payables at Year			
End (PAYE)	5,752		
			<u>38,462</u>
C Services and service fees:			
Recovery of costs in accordance with the			
Northern Pipeline Act			<u>385,971</u>

* Represents the share of the oil export charges payable to oil producing provinces in accordance with Section 10 of an Act to amend the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and to provide for payments to certain provinces. The share is in respect of oil produced in and exported from the provinces of Alberta, Manitoba and Saskatchewan during the period November 1, 1980 to January 31, 1982. Of the amount of \$444,770,771 an amount of \$100,243,113 was taken into revenue in 1980-81.

Appendix

Petroleum Compensation Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Petroleum Compensation Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The departmental Financial Administration Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The accounting system for the Fund is operated by the Comptroller, Petroleum Pricing and Compensation (PP&C) of the Energy Program Financial Division. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and to safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and frequent contacts are maintained between the staff of the Comptroller, PP&C and of the Auditor General's office. The Comptroller, PP&C, in coordination with the managers of the Fund, also seeks to assure the objectivity and integrity of data in the Fund's financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the passage of the Energy Administration Act (Bill C-103), the provisions implementing the Petroleum Compensation Revolving Fund have been revoked.

Approved by:
S. MENSFORTH
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

R. SORENSON
Director, Financial Administration Branch
(Senior full-time financial officer)

A. D. HUNT
Assistant Deputy Minister
Petroleum Prices and Compensation

August 20, 1982

STATEMENT OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit for the year	4,808,700	3,082,000	268,000	705,838
Operating requirements	4,808,700	3,082,000	268,000	705,838
Adjusted working capital changes.....		(27,476)		(228,048)
Net income	4,808,700	3,054,524	268,000	477,790

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS	1982	1981	FUND LIABILITIES	1982	1981
	\$	\$		\$	\$
Current assets			Current liabilities		
Levy receivable—Outside parties.....	603,533,723	518,851,803	Accounts payable and accrued liabilities—		
Other current assets	167,549	891,964	Outside parties	85,987,781	51,131,549
	603,701,272	519,743,767	EQUITY OF CANADA		
			Accumulated net charge against the Fund's au-		
			thority	(3,327,725,817)	(294,827,154)
			Accumulated surplus	3,845,439,308	763,439,372
				517,713,491	468,612,218
				603,701,272	519,743,767

The accompanying notes are an integral part of the financial statements.

Appendix—Continued

Petroleum Compensation Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Petroleum levy	3,850,685,749	1,614,802,579
Late payment penalty	322,047	43,293
	3,851,007,796	1,614,845,872
Expenses		
Compensation—Syncrude production	696,397,450	664,137,555
Compensation—Suncor production	41,268,047	234,976,777
Compensation—NORP production	31,342,363	
	769,007,860	899,114,332
Interest charges		9,893,214
	769,007,860	909,007,546
Net profit	3,081,999,936	705,838,326

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year	763,439,372	57,601,046
Net profit for the year	3,081,999,936	705,838,326
Balance, end of year	3,845,439,308	763,439,372

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Source of working capital		
Operations		
Net profit for the year	3,081,999,936	705,838,326
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account	3,032,898,663	283,937,309
Increase in working capital	49,101,273	421,901,017
Working capital, beginning of year	468,612,218	46,711,201
Working capital, end of year	517,713,491	468,612,218
Changes in working capital components:		
Increase in levy receivable	84,681,920	418,992,267
(Decrease) in other current assets	(724,415)	(697,794)
(Increase) decrease in accounts payable and accrued liabilities	(34,856,232)	3,606,544
	49,101,273	421,901,017

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	3,327,725,817	294,827,154
Deduct: PAYE charges against the appropriation account after March 31 ..	6,781,389	2,895,065
Add: amounts credited to the appropriation account after March 31	269,168,946	243,657,691
Net authority provided, end of year	3,590,113,374	535,589,780
Authority limit	225,000,000	225,000,000
Unused authority carried forward	3,815,113,374	760,589,780

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Purpose and authority

This account, established for the purpose of raising sufficient funds through a levy to provide for the payment of any compensation payable with respect to classes of petroleum which are designated in accordance with the provisions of Subsection 72(4) of the Petroleum Administration Act, was authorized by Vote L26a, Appropriation Act No. 3, 1978-79.

Section 3 of the Adjustment of Accounts Act, assented to July 10, 1980, deleted from the Accounts of Canada the Petroleum Compensation Revolving Fund and the amount outstanding as at March 31, 1981.

Section 24 of the Adjustment of Accounts Act re-established the Revolving Fund and authorized the Minister to make expenditures up to \$200 million out of the Consolidated Revenue Fund for synthetic petroleum and to spend the revenue received in respect of the petroleum compensation charge and penalty revenue.

The authority to make expenditures out of the Consolidated Revenue Fund was increased to \$225 million by Appropriation Act No. 3, 1980-81, PC 1980-3423. An amount of \$57,799,712 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Revenue

Under Part 111.1, Section 65, 12 of the Petroleum Administration Act, as amended, a levy is imposed upon (1) domestic petroleum received for processing or consumption in Canada and (2) foreign petroleum or petroleum products imported into Canada for processing, consumption, sale or other use in Canada at a rate prescribed by order of the Governor in Council.

(b) Compensation payments

Under Part IV of the Petroleum Administration Act, as amended, compensation is payable to first users of designated classes of high cost domestic petroleum to reduce the cost to domestic price levels.

(c) Administration expenses

Administration expenses (exclusive of audit and collection fees) are not charged to the Revolving Fund. They are paid from the Energy Administration Vote.

Appendix—Concluded**Petroleum Compensation Revolving Fund—Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*2. Significant accounting policies—*Concluded*(c) Administration expenses—*Concluded*

Audit and collection fees are not charged by the Department of National Revenue—Customs and Excise in accordance with the agreement between Energy, Mines and Resources and the Department of National Revenue—Customs and Excise.

3. Subsequent event to the end of the year

With the passage of the Energy Administration Act (Bill C-103) on June 9, 1982, the provisions implementing the Petroleum Compensation Revolving Fund have been revoked. They will be replaced by a statutory vote under this Act for the year 1982-83.

4. Restatement of prior year figures

For comparative purposes, the 1981 figures in the Statement of Net Income have been restated to conform to the 1982 presentation.

SECTION 7

1981-82 PUBLIC ACCOUNTS

Environment

CONTENTS

	<i>Page</i>
Use of appropriations	7.4
Total cost of programs—Budgetary	7.6
Programs by activity—Budgetary	7.6
Grants and contributions	7.7
Budgetary expenditure by program and standard object.....	7.9
Budgetary expenditure of major capital projects	7.10
Revenue	7.13

ENVIRONMENT

Objectives

ADMINISTRATION PROGRAM

- To provide policy direction, management and services to the Department and to provide for environmental assessment review.

ENVIRONMENTAL SERVICES PROGRAM

- To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

PARKS CANADA PROGRAM

- To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Use of Appropriations

Vote	Program		
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures, the grants listed in the Estimates and contributions	\$	31,359,440
	1c		543,000
	1e To authorize the transfer of \$362,999 from Environment Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 10		362,999
	TB Vote 10 ⁽¹⁾		67,670
	TB Vote 30 ⁽¹⁾		1,425,000
Stat	Minister of the Environment—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
ENVIRONMENTAL SERVICES PROGRAM			
	Budgetary		
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	\$	257,826,000
	5c		3,463,800
	5e		702,000
	Transfer from: TB Vote 5 ⁽¹⁾		2,788,826
	TB Vote 10 ⁽¹⁾		1,442,727
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	\$	23,652,000
	10c		1,731,000
	Less transfer to: Vote 1	\$362,999	
	Vote 15	649,999	
			1,012,998
15	The grants listed in the Estimates and contributions	\$	16,244,200
	15e To authorize the transfer of \$649,999 from Environment Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 10		649,999
	TB Vote 10 ⁽¹⁾		951,973
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
	Non-budgetary		
539	Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000		
PARKS CANADA PROGRAM			
	Budgetary		
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$	143,562,000
	20c		1,180,000
	20e		80,000
	Transfer from TB Vote 10 ⁽¹⁾		1,102,623
25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	\$	87,344,000
	25e		13,340,000
30	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		
	Total Budgetary		
	Total Non-budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
33,758,110		33,758,110		33,758,110	33,662,486	95,624		24,422,774
24,600	18,535	43,135		43,135	43,135			24,975
3,005,425	474,575	3,480,000		3,480,000	3,480,000			2,242,000
36,788,135	493,110	37,281,245		37,281,245	37,185,621	95,624		26,689,749
266,223,353		266,223,353		266,223,353	263,023,520	3,199,833		229,440,732
24,370,002		24,370,002		24,370,002	22,404,630	1,965,372		16,634,157
17,846,173		17,846,173		17,846,173	17,319,701	526,472		20,112,442
21,600,000	3,413,050	25,013,050		25,013,050	25,013,050			18,924,000
	1,799	1,799		1,799	1,799			7,000
330,039,528	3,414,849	333,454,377		333,454,377	327,762,700	5,691,677		4,773,685
								289,892,016
			35,000	35,000			35,000	
145,924,623		145,924,623		145,924,623	145,631,914	292,709		125,761,540
100,684,000		100,684,000		100,684,000	99,760,529	923,471		80,173,748
1,413,000		1,413,000		1,413,000	1,413,000			1,194,000
13,086,000	2,068,000	15,154,000		15,154,000	15,154,000			11,849,000
	4,351	4,351		4,351	4,351			1,743
261,107,623	2,072,351	263,179,974		263,179,974	261,963,794	1,216,180		220,717,313
627,935,286	5,980,310	633,915,596	35,000	633,915,596	626,912,115	7,003,481	35,000	537,299,078
				35,000				

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
ADMINISTRATION	1981-82	37,185	91		1,873	589	39,556
	1980-81	26,690	13		7,280	384	34,341
ENVIRONMENTAL SERVICES	1981-82	327,763	8,717	7,994	11,724	4,510	343,274
	1980-81	289,892	7,325	15,674	16,016	3,842	318,099
PARKS CANADA	1981-82	261,964	19,692	2,166	3,341	3,383	251,162
	1980-81	220,717	16,871	2,166	3,341	3,225	212,578
Total	1981-82	626,912	28,500	10,160	16,938	8,482	633,992
	1980-81	537,299	24,209	17,840	26,637	7,451	565,018

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	34,797	34,772	372	370	185	136	35,354	35,278
Federal Environmental Assessment Review Office	1,923	1,901	4	6			1,927	1,907
	36,720	36,673	376	376	185	136	37,281	37,185
Less: receipts credited to revenue		91						91
Add: accommodation provided without charge by Public Works ..	1,873	1,873					1,873	1,873
other services provided without charge by other departments	589	589					589	589
Total cost of program	39,182	39,044	376	376	185	136	39,743	39,556
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	38,921	38,541	1,655	1,649	162	156	40,738	40,346
Atmospheric environment	124,829	123,198	12,131	10,322	1,016	991	137,976	134,511
Environmental conservation	75,760	74,607	7,478	7,383	12,176	11,714	95,414	93,704
Forestry	48,116	48,080	3,233	3,178	4,492	4,459	55,841	55,717
Contributions to employee benefit plans	25,013	25,013					25,013	25,013
	312,639	309,439	24,497	22,532	17,846	17,320	354,982	349,291
Less: receipts and revenues credited to the vote	21,401	21,401	127	127			21,528	21,528
	291,238	288,038	24,370	22,405	17,846	17,320	333,454	327,763
Less: receipts credited to revenue	8,367	8,717					8,367	8,717
Add: accommodation provided without charge by this department	7,994	7,994					7,994	7,994
accommodation provided without charge by Public Works	11,724	11,724					11,724	11,724
other services provided without charge by other departments	4,510	4,510					4,510	4,510
Total cost of program	307,099	303,549	24,370	22,405	17,846	17,320	349,315	343,274
PARKS CANADA PROGRAM								
Administration	22,653	21,211	2,315	5,732			24,968	26,943
National parks	76,541	76,536	63,551	58,575	672	672	140,764	135,783
Historic parks and sites	28,381	29,107	19,898	20,501	1,355	1,351	49,634	50,959
Agreements for recreation and conservation	17,740	18,172	14,920	14,953			32,660	33,125
Contributions to employee benefit plans	15,154	15,154					15,154	15,154
	160,469	160,180	100,684	99,761	2,027	2,023	263,180	261,964
Less: receipts credited to revenue	13,525	19,692					13,525	19,692
Add: accommodation provided without charge by this department	2,166	2,166					2,166	2,166
accommodation provided without charge by Public Works	3,341	3,341					3,341	3,341
other services provided without charge by other departments	3,383	3,383					3,383	3,383
Total cost of program	155,834	149,378	100,684	99,761	2,027	2,023	258,545	251,162

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
ADMINISTRATION PROGRAM			
Grants			
<i>Administration</i>			
Canadian Association of Geographers	7	6	7
Grant to the International Geographical Union	2	2	1
	9	8	8
Contributions			
<i>Administration</i>			
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	133	86	121
Contribution to the Summer Canada Student Employment Program—Federal Projects Stream	43	42	91
	176	128	212
	185	136	220
ENVIRONMENTAL SERVICES PROGRAM			
Grants			
<i>Environmental protection</i>			
Federation of Associations on the Canadian Environment	5	5	5
<i>Atmospheric environment</i>			
Meteorological research	359	356	327
Canadian Meteorological and Oceanographic Society	16	16	16
<i>Environmental conservation</i>			
Water resources research	250	250	250
Canadian Committee of the International Association of Water Pollution Research	2	2	2
Canadian Wildlife Federation	10	10	10
Canadian Nature Federation	10	10	10
Creston Valley Wildlife Management	75	75	55
Scholarships	10	10	10
Grant to the Federal-Provincial Committee on Humane Trapping	25	25	120
<i>Forestry</i>			
Canadian Forestry Association	50	50	50
Commonwealth Forestry Institute	8	8	8
Festival of Forestry	5	5	5
Grants to universities for specific forestry research projects	292	292	292
Expenditures not required for the current year	1,117	1,114	1,161
Contributions			
<i>Environmental protection</i>			
Contribution to the Summer Canada Student Employment Program—Federal Projects Stream	105	102	132
Contribution to the Organization for Economic Co-operation and Development	52	49	
<i>Atmospheric environment</i>			
Membership fee—World Meteorological Organization	580	569	563
Contribution to the Summer Canada Student Employment Program—Federal Projects Stream	61	50	85
<i>Environmental conservation</i>			
Contributions to provinces for implementation of water planning recommendations:			
British Columbia—			
Fraser River flood control	4,368	4,368	4,353
Okanagan River Basin	370	348	573
Saskatchewan—Qu'Appelle Valley	631	631	605
Quebec—Montreal area flood control	850	850	1,004
Contribution to the Province of Quebec—Basée Côte Nord Ecological Studies	252	251	68
Contributions to provinces towards other Federal-Provincial water resources projects	266	229	147
Contributions to provinces for flood damage reduction studies and flood-risk mapping	1,859	1,654	1,978
Contributions to the Province of Quebec—Hydrometric Agreement	872	871	833
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200	1,198	1,176
Contribution to the Province of Quebec—James Bay Agreement	80	48	35
Contribution to the Summer Canada Student Employment Program—Federal Projects Stream	374	368	508
Contributions to the provinces for waterfowl crop depredation	650	494	700
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	22	22	17
Expenditures not required for the current year			1,536
<i>Forestry</i>			
Forest Engineering Research Institute of Canada	1,400	1,400	1,000
Contribution to the National Swedish Board for Energy Source Development	25		25
Contribution to FORINTEK Canada Corporation	2,300	2,300	2,300
Contribution to the Summer Canada Student Employment Program—Federal Projects Stream	412	404	891
Expenditures not required for the current year	16,729	16,206	18,951
	17,846	17,320	20,112

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
PARKS CANADA PROGRAM			
Grants			
<i>National parks</i>			
In aid of the development of the International Peace Garden in Manitoba	30	30	30
National and Provincial Parks Association of Canada	15	15	15
<i>Historic parks and sites</i>			
Grant to Heritage Canada Foundation Endowment Fund	1,180	1,180	
	1,225	1,225	45
Contributions			
<i>National parks</i>			
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference	12	12	12
International Union for Conservation of Nature and Natural Resources	90	90	53
Aurora and District Historical Society	10	10	5
Contributions to the Province of Saskatchewan for oil and gas explorations in the Grasslands National Park	330	330	
Blackstone Park—Northwest Territories	10	10	
Banff Townsite Committee	10	10	
Jasper Townsite Committee	10	10	
Co-operating associations	155	155	
<i>Historic parks and sites</i>			
Canadian contribution to World Heritage Fund	80	76	50
Co-operating associations	95	95	250
Expenditures not required for the current year			87
	802	798	457
	2,027	2,023	502
Total	20,058	19,479	20,834

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Environ- mental Services Program	Parks Canada Program	Total
(1) Salaries and wages	23,436 22,908 <i>16,586</i>	170,681 168,797 <i>146,892</i>	117,622 107,157 <i>93,612</i>	311,739 298,862 <i>257,090</i>
(1) Other personnel costs	3,482 3,529 <i>2,264</i>	27,202 27,821 <i>21,445</i>	17,068 18,017 <i>14,375</i>	47,752 49,367 <i>38,084</i>
(2) Transportation and communications	2,564 2,650 <i>2,484</i>	20,472 20,259 <i>21,647</i>	8,651 9,332 <i>7,532</i>	31,687 32,241 <i>31,663</i>
(3) Information	541 201 <i>115</i>	2,720 2,530 <i>1,888</i>	2,549 1,832 <i>1,888</i>	5,810 4,563 <i>4,237</i>
(4) Professional and special services	4,461 4,403 <i>3,123</i>	43,293 42,610 <i>39,083</i>	19,598 22,623 <i>18,876</i>	67,352 69,636 <i>61,082</i>
(5) Rentals	789 985 <i>452</i>	22,387 22,333 <i>12,962</i>	5,658 5,466 <i>4,862</i>	28,834 28,784 <i>18,276</i>
(6) Purchased repair and upkeep	288 321 <i>121</i>	5,709 4,863 <i>4,081</i>	18,759 17,726 <i>12,543</i>	24,756 22,910 <i>16,745</i>
(7) Utilities, materials and supplies	1,065 1,605 <i>1,151</i>	19,999 21,382 <i>18,426</i>	17,192 19,969 <i>17,584</i>	38,256 42,956 <i>37,161</i>
(8) Construction and acquisition of land, buildings and works		3,946 4,233 <i>3,991</i>	40,715 45,745 <i>38,289</i>	44,661 49,980 <i>42,280</i>
(9) Construction and acquisition of machinery and equipment	423 443 <i>166</i>	20,428 16,404 <i>11,899</i>	8,929 8,312 <i>5,421</i>	29,780 25,159 <i>17,486</i>
(10) Grants, contributions and other transfer payments	185 136 <i>220</i>	17,846 17,320 <i>20,112</i>	2,027 2,023 <i>502</i>	20,058 19,479 <i>20,834</i>
(12) All other expenditures	47 2 <i>8</i>	299 739 <i>5,276</i>	4,412 3,762 <i>5,233</i>	4,758 4,503 <i>10,517</i>
(1-12) Total	37,281 37,185 <i>26,690</i>	354,982 349,291 <i>308,048</i>	263,180 261,964 <i>220,717</i>	655,443 648,440 <i>555,455</i>
(13) Less: receipts and revenues credited to the vote		21,528 21,528 <i>18,156</i>		21,528 21,528 <i>18,156</i>
Total net expenditures	37,281 37,185 <i>26,690</i>	333,454 327,763 <i>289,892</i>	263,180 261,964 <i>220,717</i>	633,915 626,912 <i>537,299</i>

Amounts in roman type are 1981-82 appropriations.
Amounts in **bold face** type are 1981-82 expenditures.
Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
ENVIRONMENTAL SERVICES PROGRAM				
<i>Atmospheric environment</i>				
Energy research and development	1,324	166	157	485
Lighthouse automatic stations	2,050	66	66	547
Meteorological automatic reporting stations	2,132	129	129	1,992
Pacific weather ship replacement	7,680	2,812	2,786	3,811
Ceiliometer program	1,428			
Long range transport of air pollutants	607	86	88	309
Medium range radar	1,571	1,497	1,497	1,497
Construction of upper air buildings, Fort Nelson, BC	1,155	43	34	64
Replacement of life support facilities, Eureka, NWT	916	466	466	847
Construction of upper air buildings, Norman Wells, NWT	1,105	66	43	94
Replacement of life support facilities, Mould Bay, NWT	911	506	469	795
Construction of life support systems, Inoucdjouac, Que	600	52	10	10
Construction of new dwellings and life support systems, Sable Island, NS	900	41	45	62
New hydrogen building, Sachs Harbour, NWT	350	66	58	58
Rehabilitation of weather station, Trout Lake, Ont	650	31	30	30
New hydrogen building, Baker Lake, NWT	318	27	27	318(f)
Monitoring the protective ozone layer	975	98	98	98
Numerical computational facility, Dorval, Que	1,966	200	200	200
Meteorological satellite research program	1,228	262	262	262
<i>Environmental conservation</i>				
Sewage treatment facilities, Cap Tourmente, Que	1,018	755	755	1,021
Habitat land acquisition	20,000	200	200	12,566
National Wildlife Research Centre, Hull, Que	520			
Laboratory, Vancouver, BC	10,000	1	1	41
Facility maintenance program	1,260	278	285	285
<i>Forestry</i>				
Pacific Forest Research Centre, Victoria, BC	4,000	34	33	33
Forest Pest Management Institute, Cameron Bldg, replacement, Sault Ste Marie, Ont	4,500	33	32	32
Newfoundland Forest Research Centre, St John's, Nfld (new facility)	4,500			9
Northern Forest Research Centre, Edmonton, Alta	7,000			27
Acadia Forest Experimental Station, Sunbury County, NS	560	250	230	239
Workshop and hangar, Sault Ste Marie, Ont	380	75	74	275
Maritime Forest Research Centre, Fredericton, NB	20,000	25	18	87
Newfoundland Forest Research Centre, St John's, Nfld (upgrading greenhouses)	750	265	265	265
Facility maintenance program	1,723	222	222	222
PARKS CANADA PROGRAM*				
<i>National parks</i>				
Newfoundland—				
Gros Morne—Property acquisition	6,347			4,255
Gros Morne—Reconstruct Highway 430 North	21,013	1,680	3,007	20,979
Gros Morne—Maintenance compound	2,438	862	577	1,220
Gros Morne—Reconstruct Highway 430 South	25,848	415	449	4,761
Gros Morne—Reconstruct Highway 431	17,499	4,185	4,145	4,753
Gros Morne—Rock stabilization 430 South	3,722		659	3,722(f)
Gros Morne—Visitor Reception Centre	1,314			1,314(f)
Terra Nova—Golf course	3,114	1,037	483	1,056
Nova Scotia—				
Cape Breton Highlands—Reconstruct Cabot Trail	19,286	24	805	6,582
Cape Breton Highlands—Administrative Complex	825			
Prince Edward Island—				
PEI—Cavendish Development	3,073	272	411	2,582
New Brunswick—				
Kouchibouguac—Administration Building	973	795	333	333
Kouchibouguac—Upgrade Highway 117	7,995	1,170	825	921
Fundy—Highway 114 improvements	362			
Quebec—				
Forillon—Roads	5,734	260	327	5,750
Forillon—Group camping and pedestrian camping—Petit Gaspé	258	134	107	125
Forillon—Service and Interpretation Unit—Le Havre	1,133	12	51	51
Forillon—Littoral road—Stabilization	1,566	1,021	1,033	1,262
Forillon—Development—Grande Grève	1,850	74	146	542
La Mauricie—Development—Lac Édouard	1,218	55	149	1,161
La Mauricie—Residences	496	89	84	241
La Mauricie—Interpretation Information Centre	1,308	548	410	623
La Mauricie—Administration Centre	1,664	77	11	11
La Mauricie—Parkway	16,162		173	16,080
La Mauricie—Rivière La Pêche—Camping	902		364	364
Ontario—				
Point Pelee—Erosion control	543	105		420
St. Lawrence Islands—Land acquisition	7,300	500	697	2,188
St. Lawrence Islands—Development	3,759	96	38	38
Pukaskwa—Construct roads and bridges	5,488	770	937	4,804
Pukaskwa—Park minimum development	7,487	1,123	893	1,457

Budgetary Expenditure of Major Capital Projects—Continued (in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
PARKS CANADA PROGRAM*—Continued				
<i>National parks—Concluded</i>				
<i>Manitoba-Saskatchewan—</i>				
Riding Mountain—Reconstruct Highway 10	14,806	2,115	1,507	10,863
Riding Mountain—Clear Lake campground redevelopment	1,485	187	153	228
Prince Albert—Road reconstruction	12,061	1,390	1,169	2,509
Prince Albert—Waskesiu Day Use Area	1,852	740	265	853
Prince Albert—Redevelop seasonal campground	960	453	426	426
Prince Albert—Resurface Highway 263	3,965	1,426	953	1,116
Grasslands—Property acquisition	83,300	500		
Riding Mountain—Townsite improvements	1,569	70		
Grasslands—Oil exploration	6,440		330	330
<i>Alberta—</i>				
Banff—Townsite water supply	279		204	204
Banff—Bow Valley Parkway	17,231	1,703	1,715	5,880
Banff—Develop Lower Lake Louise	46,377	1,742	1,582	2,360
Jasper—Whistler's IMU	311	149	143	194
Banff—Bow Valley IMU development	335	66	33	33
Banff—Johnson Canyon Trail	1,199	172	163	766
Banff—Upper Hot Springs	8,276	175	54	300
Elk Island—Construct trade shop	419	59	55	420(f)
Elk Island—Interpretive Theatre	392	15	13	16
Banff—Staff accommodation	679	304	314	670
Banff—Tunnel Mountain Campground rehabilitation	3,089	857	767	1,297
Banff—Cave and basin IMU	14,077	717	554	914
Jasper—Campground renovations	2,374	640	578	1,074
Jasper—Maligne Canyon Day Use Area	480	183	182	492(f)
Jasper—Fiddle River Development	10,309	600	497	613
Jasper—Maligne Valley IMU	298	85	58	268
Jasper—Columbia Icefields IMU	748	86	36	88
Banff—Icefields Parkway	7,797	2,041	1,853	2,835
Waterton Lakes—Red Rock Day Use Area	280	256	250	256
Banff—Morraine Lake Day Use Area	281	220	219	219
Banff—Replace sewer mains	1,291	325	250	250
Elk Island—Anomaly Island IMU	287	43	43	56
Jasper—Icefields Parkway	4,209	135	79	104
Banff—Interpretive Centre, Bow Summit	387	15	8	387(f)
Banff—Johnson Canyon Campground improvements	834			1
Jasper—Rock cut stabilization	644			513
Jasper—Road Maligne Lake	7,886			1,840
Waterton Lakes—Marina Area redevelopment	449	225	221	299
<i>British Columbia—</i>				
Yoho—Townsite improvements	341	50	46	282
Kootenay—Redstreak Campground improvements	280	111	105	268
Revelstoke/Glacier—Rogers Pass Centre	1,856	1,299	1,304	1,455
Pacific Rim—Wickaninnish Centre	2,744	12	15	1,419
Yoho—Yoho Corridor IMU	260	159	160	165
Yoho—Sewage treatment plant	735	65	58	58
Kootenay—Banff/Windermere Highway—Mile 30-63	6,273	2,655	2,638	2,644
Yoho—Mobile Home Court	456	154	154	315
Yoho—Trans-Canada Highway paving	499	498	499	499(f)
Pacific Rim—Land acquisition	15,793	1,397	1,289	7,757
Pacific Rim—Roads	8,398			28
Revelstoke/Glacier—Major maintenance Trans-Canada Highway	275			26
Kootenay—Major renovations Aqua Court	450	322	288	377
Revelstoke/Glacier—Rogers Pass Recreation Building	260	16	15	260(f)
Revelstoke/Glacier—Compound redevelopment	2,262	35	43	89
Revelstoke/Glacier—Bridge Beaver Pit	275	3	3	276(f)
Revelstoke/Glacier—Resource inventory	500	165	155	187
Revelstoke/Glacier—Mount Fidelity redevelopment	419	69	65	68
Revelstoke/Glacier—Traffic improvement Summit	653	17	10	10
Revelstoke/Glacier—Major maintenance snow shed	428	10	10	135
Revelstoke/Glacier—Rogers Pass—Sewage	340	6	6	340(f)
<i>Historic parks and sites</i>				
<i>Newfoundland—</i>				
L'Anse aux Meadows—Visitors Reception Centre	3,550	210	292	1,084
Cape Spear—Restore lighthouse	612			368
Cape Spear—Visitor Reception Centre	1,411	390	715	715
Red Bay—Underwater archaeology excavation	1,072			
Queen's Battery—Restoration	999			
<i>Nova Scotia—</i>				
Louisbourg—Displays—Period buildings	383	112	125	125
Louisbourg—Period furnishing	473			
Halifax—Conservation laboratory	450			
Fort Anne—Development	3,600			
Halifax Citadel—Development	29,616	1,571	1,562	6,654
Fortress of Louisbourg—Period building reconstruction	5,910	398	381	5,736

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
PARKS CANADA PROGRAM*—Concluded				
<i>Historic parks and sites—Concluded</i>				
Prince Edward Island—				
Province House—Restoration	3,390	565	996	2,349
Pope House—Restoration	484	265	296	433
Quebec—				
Quebec City—Urseline bastion and courtine	9,115	213		
Quebec City—Terrasse Dufferin	3,480	415	502	1,381
Artillery Park—Restoration	42,167	666	1,053	15,668
Fort Lennox—Development	9,246	80	51	1,526
Fort Chambly—Restoration	3,874	1,719	2,119	2,994
Fort Chambly—Expositions	1,122	382	231	366
Fort Lewis—Development	2,478	859	760	2,137
Cartier House—Restoration	2,749	170	56	413
Restigouche—Visitor Centre	3,489	94	51	73
Hudson's Bay Warehouse—Restoration	779	33	66	304
Maison St-Laurent—Restoration	887	282	439	655
Forges St-Maurice—Haut Fourneau	4,583	1,149	291	781
Forges St-Maurice—Grande Maison	3,188	284	28	35
Quebec City—Bastion Coteau de la Potasse	3,562		34	552
Ontario—				
Niagara Frontier—Development	3,016	328	208	1,870
Fort Wellington—Land acquisition	360	150		
Bellevue House—Administration operational facility	967	37	56	56
Saskatchewan—				
Motherwell Homestead—Development	1,792	470	357	517
Batoche—Administration/Maintenance facility	3,706		10	10
Batoche—Period landscaping	746			
Fort Walsh—Cost-sharing Agreement	1,198			1,194(f)
British Columbia—				
Fort Rodd Hill—Period restoration	1,738	189	157	509
Fort Rodd Hill—Interpretive development	263	45	37	90
Yukon Territory—				
Dawson City—Stabilization	2,094	376	361	793
<i>Agreements for recreation and conservation</i>				
Quebec—				
Chambly Canal—Restore locks 1 to 7	11,361	20		1,405
Chambly Canal—Canal structures	3,840	590	679	1,015
Chambly Canal—Dredging river and canal	1,255	30		
Chambly Canal—Maintenance compound	460	160	230	448
Old Port of Quebec	5,383	290	99	1,969
Lachine Canal—Bridge No. 8	3,976	1,794	61	352
Lachine Canal—Development of security equipment	1,913	200	180	360
Cyclo-loisir—Bicycle path	1,294	77	78	371
Lachine Canal—Sanitary services	495		61	61
Ontario—				
Trent-Severn—Rebuild navigational dams	8,670	380	365	8,508
Trent-Severn—Canal and Mitchell Lakes dredging	682	264	65	65
Rideau Canal—Restore canal banks and walls	14,925	1,315	1,746	2,499
Rideau Canal—Dams and weirs	3,724	695	499	499
Rideau Canal—Restore locks	5,000	2,775	1,971	2,217
Rideau Canal—Pretoria Avenue Bridge	571	71	76	584
Rideau Canal—Perth bridges	396	226	77	281
CORTS—Planning, acquisition and development	14,392	8,555	272	4,133
Sault Ste-Marie—Locks	1,821	408	470	470
Sault Ste-Marie—Heritage development	1,904	10	7	214
Trent-Severn—Marine railroad	3,065		2	3,030(f)
Manitoba—				
Canada-Manitoba—Red River Agreement	6,990	1,160	358	831
Saskatchewan—				
Canada-Saskatchewan—Qu'Appelle Agreement	1,200	154	407	792
British Columbia—				
Alexander Mackenzie Grease Trail—New agreement	1,500	200		

(f) Project completed.

* Due to major regrouping in capital projects, figures have been adjusted to reflect amendments to present reporting.

Revenue

	1981-82	1980-81
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments		92
B Refunds of previous years' expenditure	2,395,986	1,307,579
C Services and service fees	5,511,362	5,339,264
D Privileges, licences and permits	12,335,829	11,161,957
E Proceeds from sales	1,713,263	1,041,450
F Miscellaneous	6,543,398	5,358,430
Total	28,499,838	24,208,772
	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
B Refunds of previous years' expenditure:		
Cancelled cheques	11,549	
Reimbursement of operating and maintenance expenditures	142,320	
Reimbursement of capital expenditures	126,153	
Sundries	1,137,410	
Adjustment to prior year's Payables at Year End (PAYE)	978,554	
	2,395,986	
C Services and service fees:		
Rental of buildings	30,256	
Airport services including landing, parking	51,000	
Special meteorological data	480,420	
Room, board and meals	405,022	
Laboratory tests and analyses	141,766	
Other services	878,912	
Utilities	21,715	
Fines and penalties	40,160	
Park entrance fees	3,426,412	
Sundries	35,699	
	5,511,362	
D Privileges, licences and permits:		
Rental of buildings	20,505	
Rental of land	4,273,803	
Rental of land adjacent to canals	420,589	
Living accommodations	891,018	
Bird hunting permits	1,463,220	
Timber permits	89,010	
Taxidermist and business licences	14,260	
Other licences and permits	5,025,993	
Sundries	137,431	
	12,335,829	
E Proceeds from sales:		
Publications, maps and charts	180,792	
Public utility services	864,452	
Fuel and lubricants	17,865	
Meteorological equipment	44,424	
Special meteorological data	140,788	
Sundries	464,942	
	1,713,263	
F Miscellaneous:		
Rental of lands	29,694	
Rental of buildings	165,588	
Timber permits	15,097	
Other fines	32,359	
Meals	49,266	
Room and board	44,999	
Contributions from provincial governments	1,879,820	
Concessions	472,467	
Swimming revenues	1,458,986	
Golf revenues	762,510	
Sundries	1,632,612	
	6,543,398	

SECTION 8

1981-82 PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Development Research Centre
International Joint Commission

CONTENTS

	<i>Page</i>
Use of appropriations	8.4
Total cost of programs—Budgetary	8.10
Programs by activity—Budgetary	8.11
Grants and contributions	8.12
Budgetary expenditure by program and standard object	8.15
Budgetary expenditure of major capital projects	8.16
Revenue	8.17
Appendices	8.18

EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM PROGRAM

- To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

- To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

WORLD EXHIBITIONS PROGRAM

- To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World Exhibitions approved by the International Bureau of Expositions.

Canadian International Development Agency

Objective

- To support the efforts of developing countries in fostering their economic growth and the evolution of their social systems in a way that will produce a wide distribution of the benefits of development among the populations of these countries, enhance the quality of life and improve the capacity of all sectors of their population to participate in national development efforts.

International Development Research Centre

Objective

- To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

- To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Use of Appropriations

Vote	Program	
DEPARTMENT		
CANADIAN INTERESTS ABROAD PROGRAM		
Budgetary		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$ 286,520,400
1c		18,622,500
	<i>Less: transfer to Vote 10</i>	305,142,900
		602,845
5	Capital expenditures	\$ 42,986,000
5c		793,000
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1980 which is	\$ 111,140,864
10c		427,500
10c	To authorize the transfer of \$602,845 from External Affairs Vote 1, Appropriation Act No. 2, 1981-82 for the purposes of this Vote..	1
	Transfer from Vote 1	602,845
Stat	Secretary of State for External Affairs—Salary and motor car allowance	
Stat	Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	
Stat	Contributions to employee benefit plans	
Stat	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	<i>Use of appropriations not required for the current year</i>	
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Stat	Estimates 1981-82	
	Total program—Budgetary	
Non-budgetary		
L17e	To increase from \$4,500,000 to \$6,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act. No. 1, 1971, additional amount required. (Purpose transferred from Vote L115a, Employment and Immigration). (Net)	
L15	Advance to the Working Capital Fund of the Berne Union of the World Intellectual Property Organization in the amount of 9,363 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October, 1980 which is (Gross)	
L16a	To increase from \$14,000,000 to \$19,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954; and to charge the said account with expenditures in an amount not exceeding \$5,500,000, payment of which was authorized for the purposes of the said account under Governor General's special warrants issued pursuant to PC 1979-1196 and 1345; additional amount required. (Net)	
L16c	Advance to the Working Capital Fund of the United Nations Educational, Scientific and Cultural Organization (UNESCO) as provided for under External Affairs Vote L17d, Appropriation Act, No. 1, 1977 in the amount of \$142,320 (US) notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October, 1981 which is (Gross)	
L20	Advance to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 11,297 Swiss Francs, notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October, 1980 which is (Gross)	
	<i>Use of non-budgetary appropriations not required for the current year</i>	
	Total program—Non-budgetary	
WORLD EXHIBITIONS PROGRAM		
Budgetary		
25	Program expenditures and contributions	\$ 381,000
25c		2,000,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
304,540,055		304,540,055		304,540,055	278,525,609	26,014,446		242,647,231
43,779,000		43,779,000		43,779,000	41,059,600	2,719,400		31,233,951
112,171,210		112,171,210		112,171,210	99,780,530	12,390,680		89,510,730
24,600	18,375	42,975		42,975	42,975			24,975
80,000	22,410	102,410		102,410	102,410			48,000
9,758,000	1,542,000	11,300,000		11,300,000	11,300,000			8,476,000
	1,704	1,704		1,704	1,704			986
	29,537	29,537		29,537	29,537			2,624
	5,686	5,686		5,686	5,686			533,740
470,352,865	1,619,712	471,972,577		471,972,577	430,848,051	41,124,526		372,478,237
(457,000)	457,000		3,690,205	3,690,205	(710,517)		4,400,722	(436,098)
469,895,865	2,076,712	471,972,577	3,690,205	475,662,782	430,137,534	41,124,526	4,400,722	372,042,139
2,000,000		2,000,000	1,454,432	3,454,432	477,884		2,976,548	(263,591)
6,730		6,730		6,730	5,982	748		12,523
			14,341,089	14,341,089	420,941		13,920,148	218,317
170,784		170,784		170,784	169,361	1,423		
8,125		8,125		8,125	7,218	907		15,110
2,185,639		2,185,639	15,795,521	17,981,160	1,081,386	3,078	16,896,696	114,946
								97,305
2,381,000		2,381,000		2,381,000	2,352,687	28,313		223,649
29,000	5,000	34,000		34,000	34,000			23,000
2,410,000	5,000	2,415,000		2,415,000	2,386,687	28,313		246,649
472,305,865	2,081,712	474,387,577	3,690,205	478,077,782	432,524,221	41,152,839	4,400,722	372,288,788
2,185,639		2,185,639	15,795,521	17,981,160	1,081,386	3,078	16,896,696	97,305

Use of Appropriations—Continued

Vote	Program
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	
	Budgetary
30	Operating expenditures and authority: <ul style="list-style-type: none"> (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (c) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (d) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (e) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries.....
30c	401,000
30c	206,200
Transfer from: TB Vote 5 ⁽¹⁾	1,081,000
TB Vote 30 ⁽¹⁾	637,000
35	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services; and authority to pay amounts in the currency or unit of account indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1980 which is.....
35c	740,171,000
35c	14,500,000
	9,790,000
Stat	Contributions to employee benefit plans
	<i>Use of appropriations not required for the current year</i>
	Total program—Budgetary
	Non-budgetary
L36a	The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of \$451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to \$544,582,194 US, including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 3, 1977-78). (Gross)
	Amount brought forward in CDN\$
	Translation to US\$ at beginning (\$1.1844 CDN = \$1 US)
	US\$ balance
	Translation to CDN\$ end of year (\$1.2271 CDN = \$1 US)
Stat	Instalment, estimated at \$9,300,000, in respect of the purchase of paid-in shares of the 2nd Replenishment of the Asian Development Bank, pursuant to External Affairs Vote L36a, Appropriation Act No. 3, 1977-78; estimated cash required for this instalment (\$3,700,000); the remainder (\$5,600,000) of the instalment to be in the form of non-interest-bearing, non-negotiable demand notes
L40	Loans in accordance with terms and conditions approved by the Governor in Council, to developing countries and international development institutions for international development assistance. (Gross)
L40c	275,100,000
L40c	18,000,000
	3,410,000
L45	Vote deleted from the Main Estimates on June 12, 1981.
Stat	Payments in respect of the encashment of notes issued to international financial institutions for international development assistance. (Proposed in External Affairs Vote L45 of the Main Estimates, 1981-82.)
Stat	International Development (Financial Institutions) Assistance Act.
	In the fiscal year 1981-82, the Secretary of State for External Affairs may
	(a) make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate four million dollars, and
	(b) issue, in accordance with terms and conditions approved by the Governor in Council and in an amount not exceeding in the aggregate one hundred and twenty-one million, two hundred thousand dollars, non-interest-bearing, non-negotiable demand notes in a form determined by the Minister of Finance, to international financial institutions for international development assistance
L50	To authorize a subscription for an additional 585 paid-in shares and 878 callable shares of the capital stock of the Caribbean Development Bank for the amount of \$7,315,000 US and to confirm and ratify any completed purchases of the said paid-in shares; to authorize the payment and issue of non-interest-bearing, non-negotiable demand notes in such form as the minister of Finance may determine in an amount not exceeding in the aggregate \$705,714 US, being the third instalment in respect of such subscription for 585 paid-in shares notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, estimated as of October, 1980, at \$829,000. (Gross)
	Amount brought forward in CDN\$
	Translation to US\$ at beginning (\$1.1844 CDN = \$1 US)
	US\$ balance plus additional authority provided by Vote L50
	Translation to CDN\$ end of year (\$1.2271 CDN = \$1 US)
Stat	Payment towards the purchase of 585 paid-in shares of the Caribbean Development Bank. (Approved by previous Appropriation Act and proposed in External Affairs Vote L50 of the Main Estimates, 1981-82)
L55	To authorize the issue of non-interest-bearing, non-negotiable demand notes in such form as the minister of Finance may determine, in an amount not exceeding \$5,814,574 US being the third instalment in respect of Canada's subscription for 1,928 paid-in shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, estimated as of October, 1980, at \$6,800,000; to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (Gross)
	Amount brought forward in CDN\$
	Translation to US\$ at beginning (\$1.1844 CDN = \$1 US)
	US\$ balance plus additional authority provided by Vote L55
	Translation to CDN\$ end of year (\$1.2271 CDN = \$1 US)

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
45,389,200		45,389,200		45,389,200	44,677,576	711,624		36,543,124
764,461,000 3,903,000	617,000	764,461,000 4,520,000		764,461,000 4,520,000	753,374,596 4,520,000	11,086,404		626,257,837 3,305,000 1,509,665
813,753,200	617,000	814,370,200		814,370,200	802,572,172	11,798,028		667,615,626
			529,388,608 (82,420,854) 446,967,754 US 101,506,377	446,967,754 US 101,506,377	7,820,164 US 1,775,959		439,147,590 US 99,730,418	7,820,164 US 1,442,038
3,700,000 3,700,000	(3,700,000) (3,700,000)		548,474,131	548,474,131	9,596,123		538,878,008	9,262,202
296,510,000	(659,142) ⁽²⁾	295,850,858		295,850,858	295,872,080	(21,222)		246,836,141
19,300,000	(19,300,000)							
	4,000,000	4,000,000		4,000,000		4,000,000		
	121,200,000 125,200,000	121,200,000 125,200,000		121,200,000 125,200,000	121,200,000 121,200,000			89,835,486 89,835,486
			31,983,709 (4,979,564) 27,004,145 US 6,132,641	34,417,165 US 7,816,138	705,714 US 160,268		33,711,451 US 7,655,870	705,714 US 130,134
829,000 829,001	(829,000) 8,267,516	9,096,517	33,136,786	42,233,303	865,982		41,367,321	835,848
			923,824,924 (143,830,898) 779,994,026 US 177,136,643	779,994,026 US 177,136,643	5,814,574 US 1,320,490		774,179,452 US 175,816,153	5,814,574 US 1,072,207
1	(1)							

Use of Appropriations—Concluded

Vote	Program
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded	
Non-budgetary—Concluded	
Stat	Payment towards the purchase of 1,928 paid-in shares in respect of the Fifth Replenishment of the Resources of the Inter-American Development Bank. (Approved by previous Appropriation Act and proposed in External Affairs Vote L55 of the Main Estimates, 1981-82)
L60	Vote deleted from the Main Estimates on June 12, 1981.
Stat	Payments towards the purchase of 4,200 paid-in shares in respect of Canada's initial subscription to the African Development Bank. (Proposed in External Affairs Vote L60 of the Main Estimates, 1981-82) \$ 12,000,000
	International Development (Financial Institutions) Assistance Act (S.C. 1980-81, C. 73). (Supplementary "C" Estimates) (12,000,000)
Stat	International Development (Financial Institutions) Assistance Act.
	As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase
	(a) 4,200 paid-in shares in five instalments, and
	(b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account being equivalent to approximately two hundred and forty million dollars.
	In respect of the first of the five instalments referred to in paragraph 4(a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest-bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to eight million, four hundred thousand Units of Account (being equivalent to approximately twelve million dollars).
	(Gross)
	Use of non-budgetary appropriations not required for the current year
	Total program—Non-budgetary
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	
	Budgetary
65	Payments to the International Development Research Centre
INTERNATIONAL JOINT COMMISSION	
	Budgetary
70	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,100,000	(5,100,000)							
5,100,001	(5,100,001)		957,130,669	957,130,669	7,135,064		949,995,605	6,886,781
	240,000,000	240,000,000		240,000,000			240,000,000	
325,439,002	344,708,373	670,147,375	1,538,741,586	2,208,888,961	434,669,249	3,978,778	1,770,240,934	21,445,090
								375,101,548
47,200,000		47,200,000		47,200,000	47,200,000			42,000,000
2,592,000		2,592,000		2,592,000	2,115,169	476,831		2,168,765
179,000	29,000	208,000		208,000	208,000			159,000
2,771,000	29,000	2,800,000		2,800,000	2,323,169	476,831		2,327,765
1,336,030,065	2,727,712	1,338,757,777	3,690,205	1,342,447,982	1,284,619,562	53,427,698	4,400,722	1,084,232,179
327,624,641	344,708,373	672,333,014	1,554,537,107	2,226,870,121	435,750,635	3,981,856	1,787,137,630	375,198,853

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expendi- tures	Less: Receipts credited to revenue	Add: Accommo- dation provided without charge by this department	Add: Accommo- dation provided without charge by Public Works	Add: Other services provided without charge by other depart- ments	Total cost of programs
DEPARTMENT							
CANADIAN INTERESTS ABROAD	1981-82	430,848	12,647	17,226	6,329	1,739	443,495
	1980-81	372,478	10,309	15,750	5,979	1,447	385,345
CANADIAN INTERESTS ABROAD—PASSPORT OFFICE REVOLVING FUND	1981-82	(711)					(711)
	1980-81	(436)					(436)
WORLD EXHIBITIONS	1981-82	2,387				4	2,391
	1980-81	247				3	250
	1981-82	432,524	12,647	17,226	6,329	1,743	445,175
	1980-81	372,289	10,309	15,750	5,979	1,450	385,159
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY							
	1981-82	802,572	6,886		3,151	643	799,480
	1980-81	667,615	5,299		2,844	476	665,636
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE							
	1981-82	47,200					47,200
	1980-81	42,000					42,000
INTERNATIONAL JOINT COMMISSION							
	1981-82	2,323	209		82	31	2,227
	1980-81	2,328	603		75	36	1,836
Total							
	1981-82	1,284,619	19,742	17,226	9,562	2,417	1,294,082
	1980-81	1,084,232	16,211	15,750	8,898	1,962	1,094,631

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	69,475	68,464	27,819	24,796	106,484	94,178	203,778	187,438
Assistance to Canadians	13,627	12,316	691	754			14,318	13,070
Information activities and cultural relations	33,157	31,060	1,336	1,452	5,688	5,603	40,181	38,115
Assistance to other programs	155,337	135,441	13,112	13,437			168,449	148,878
Headquarters administration and operational support	33,024	31,324	821	621	102	102	33,947	32,047
Contributions to employee benefit plans	11,300	11,300					11,300	11,300
	315,920	289,905	43,779	41,060	112,274	99,883	471,973	430,848
Less: receipts credited to revenue	12,647	12,647					12,647	12,647
Add: accommodation provided without charge by this department	17,226	17,226					17,226	17,226
accommodation provided without charge by Public Works	6,329	6,329					6,329	6,329
other services provided without charge by other departments	1,739	1,739					1,739	1,739
	328,567	302,552	43,779	41,060	112,274	99,883	484,620	443,495
CANADIAN INTERESTS ABROAD PROGRAM—PASS-PORT OFFICE REVOLVING FUND								
Operations	16,758	12,357	92	92			16,850	12,449
Less: receipts credited to the Fund	13,160	13,160					13,160	13,160
	3,598	(803)	92	92			3,690	(711)
Total cost of program	332,165	301,749	43,871	41,152	112,274	99,883	488,310	442,784
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	269	264			12	8	281	272
Canadian participation—Energy Expo' 82	2,000	1,981					2,000	1,981
Transpo '86, Vancouver	134	134					134	134
	2,403	2,379			12	8	2,415	2,387
Add: other services provided without charge by other departments	4	4					4	4
Total cost of program	2,407	2,383			12	8	2,419	2,391
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY								
Bilateral development assistance	23,236	22,368			283,510	281,751	306,746	304,119
Multilateral development assistance	1,064	1,051			94,941	94,894	96,005	95,945
Food aid assistance	192	238			234,710	225,738	234,902	225,976
Special development assistance	2,258	2,803			120,535	120,409	122,793	123,212
International humanitarian assistance					26,650	26,648	26,650	26,648
Departmental administration	18,488	17,934	151	283	4,115	3,935	22,754	22,152
Contributions to employee benefit plans	4,520	4,520					4,520	4,520
	49,758	48,914	151	283	764,461	753,375	814,370	802,572
Less: receipts credited to revenue		6,886						6,886
Add: accommodation provided without charge by Public Works	3,151	3,151					3,151	3,151
other services provided without charge by other departments	643	643					643	643
Total cost of program	53,552	45,822	151	283	764,461	753,375	818,164	799,480
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE								
International Development Research Centre					47,200	47,200	47,200	47,200
INTERNATIONAL JOINT COMMISSION								
Administration	1,021	888	5	18			1,026	906
Payment of Canada's share of joint studies, surveys and investigations under international references	119	66					119	66
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,441	1,126	6	17			1,447	1,143
Contributions to employee benefit plans	208	208					208	208
	2,789	2,288	11	35			2,800	2,323
Less: receipts credited to revenue	488	209					488	209
Add: accommodation provided without charge by Public Works	82	82					82	82
other services provided without charge by other departments	31	31					31	31
Total cost of program	2,414	2,192	11	35			2,425	2,227

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
CANADIAN INTERESTS ABROAD PROGRAM			
Grants			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Association des universités partiellement ou entièrement de langue française	150	150	125
Conseil international de la langue française (CILF)	50	50	30
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	1,880	1,879	1,550
International Commission on Radiological Protection	5	5	5
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	11	4	
United Nations Association in Canada	55	55	55
United Nations Trust Fund for South Africa	20	20	20
Canadian Council on International Law	8	8	
<i>Information activities and cultural relations</i>			
Atlantic Association of Young Political Leaders	1	1	
Atlantic Council of Canada	8	8	7
Canadian-German Society of Hanover (70,000 Deutsche Marks)	45	36	32
Canadian Institute of International Affairs	50	50	50
Centre québécois de relations internationales de l'Université Laval	35	35	35
Council of Ministers of Education of Canada	60	60	
Grants in aid of academic relations	2,850	2,822	
Grants in aid of cultural relations	2,454	2,396	
International Baccalaureate Office	5	5	5
Maison des étudiants canadiens à Paris	100	100	100
Orchestre mondial des jeunesses musicales	50	50	50
Parliamentary Centre for Foreign Affairs and Foreign Trade	30	30	25
Expenditures not required for the current year			197
<i>Headquarters administration and operational support</i>			
Payments under the Diplomatic Service (Special) Superannuation Act	102	102	48
	7,969	7,866	2,334
Contributions			
<i>Relations with foreign governments and intergovernmental institutions</i>			
Agency for Cultural and Technical Co-operation in Francophone Countries (21,142,750 French Francs)	5,903	4,606	5,115
Canadian Council on International Law	2		2
Canadian Representative on the United Nations Human Rights Committee	2	2	2
Club des relations internationales	3	3	3
Commonwealth Air Transport Council (CATC) (£ 24,878)	64	58	58
Commonwealth Foundation (£ 352,000)	984	681	675
Commonwealth Science Council (£ 44,016)	123	98	
Commonwealth Secretariat (£ 694,056)	1,941	1,412	1,616
Commonwealth Secretariat—Uganda (£ 300,000)	300	300	200
Commonwealth Youth Program (£ 300,000)	839	550	500
Conference on Security and Co-operation in Europe (CSCE) (404,396 Swiss Francs)	288	277	325
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,488,116 Austrian Shillings)	130	99	109
Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 5,297,400)	30	36	23
Customs Co-operation Council (9,717,740 Belgian Francs)	392	236	331
Defence support assistance to Non-NATO countries	575	575	439
Financial assistance in the field of disarmament and arms control	110	109	60
Food and Agriculture Organization (\$6,660,610 US)	7,804	8,430	6,476
General Agreement on Tariff and Trade (1,930,500 Swiss Francs)	1,376	1,165	1,129
Hebrew University of Jerusalem	50	50	50
Inter-American Institute of Agricultural Sciences (\$1,428,000 US)	1,673	1,338	1,141
Intergovernmental Committee for European Migration (ICEM)	10	10	10
Intergovernmental Maritime Consultative Organization (\$228,090 US)	267	100	136
International Atomic Energy Agency (\$3,147,046 US)	3,687	3,245	3,360
International Civil Aviation Organization (\$713,940 US)	837	854	802
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	236	261	155
International Energy Agency (IEA) (2,669,471 French Francs)	745	563	674
International Institute of Administrative Sciences	36	28	12
International Labour Organization (\$4,100,000 US)	4,804	4,689	3,779
International Perspectives	11	11	11
McMaster/Laval University	9	9	9
North Atlantic Treaty Organization—Cost of Civil Administration (115,930,423 Belgian Francs)	4,681	3,885	4,283
North Atlantic Treaty Organization—Science Programs (30,972,000 Belgian Francs)	1,251	933	993
Nuclear Energy Agency of the OECD (939,111 French Francs)	262	241	262
Organization for Economic Co-operation and Development (19,894,511 French Francs)	5,555	3,891	4,805
Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (463,366 French Francs)	129	104	120
Pan American Health Organization (\$2,789,499 US)	3,268	2,932	2,863
Participation in activities of the International French-speaking Community	190	189	189
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$366,850 US)	430	405	378
Permanent Court of Arbitration (15,330 Dutch Florins)	9	7	8

Grants and Contributions—Continued

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
CANADIAN INTERESTS ABROAD PROGRAM—Concluded			
Contributions—Concluded			
<i>Relations with foreign governments and intergovernmental institutions—Concluded</i>			
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	60	101	60
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (STP) (7,627,860 CFA)	43	36	36
Shastri Indo-Canadian Institute	80	80	80
Trilateral Commission	25	25	10
United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$6,000 US)	7	6	5
United Nations Educational, Scientific and Cultural Organization (\$6,720,762 US)	7,875	7,822	7,725
United Nations High Commissioner for Refugees—Anti-piracy Thailand	150	150	
United Nations Interim Force in Lebanon (\$4,939,252 US)	5,787	6,371	4,857
United Nations Organization (\$24,600,000 US)	28,824	23,707	22,452
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) (\$1,035,986 US)	1,214	1,209	1,047
United Nations Voluntary Fund for the Environment (\$805,000 US)	943	956	829
World Health Organization (\$8,250,011 US)	9,667	8,664	8,326
World Intellectual Property Organization (476,263 Swiss Francs)	339	247	222
International Law Association—Canadian Branch	70	70	
Canadian Association for Future Studies	15	15	
United Nations Enquiry into "Human Rights and Massive Exodus"	62	58	
Canadian Council on European Affairs	3	3	
United Nations Institute for Training and Research	135	135	
Expenditures not required for the current year			473
	104,305	92,017	87,225
	112,274	99,883	89,559
WORLD EXHIBITIONS PROGRAM			
Contributions			
<i>Future world exhibitions</i>			
Canada's fees for membership in the International Bureau of Expositions	12	8	10
	112,286	99,891	89,569
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY			
Grants			
<i>Bilateral development assistance</i>			
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	283,510	281,751	258,028
<i>Multilateral development assistance</i>			
United Nations Development Program	47,000	47,000	41,000
United Nations Children's Fund	11,000	11,000	9,000
International Institute of Tropical Agriculture	1,425	1,425	1,300
International Rice Research Institute	1,425	1,425	1,300
International Maize and Wheat Improvement Centre	1,425	1,425	1,300
United Nations Fund for Population Activities	8,700	8,700	7,000
Commonwealth Fund for Technical Co-operation	11,000	11,000	10,000
International Centre of Tropical Agriculture	1,275	1,275	1,150
International Crops Research Institute for the Semi-arid Tropics	1,175	1,175	
Agency for Cultural and Technical Co-operation	1,000	1,000	
Onchocerciasis Control Program	1,100	1,100	
Development assistance to international development institutions for operations and general programs and specific programs and projects	6,941	6,930	9,477
Expenditures not required for the current year			3,750
<i>Food aid assistance</i>			
World Food Program	10,000	10,000	10,000
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions	222,710	213,738	169,500
<i>Special development assistance</i>			
International Planned Parenthood Federation	4,200	4,200	3,642
North-South Institute	375	375	
Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	108	108	224
Development assistance to international non-governmental organizations in support of programs and projects	1,968	1,968	1,160
<i>International emergency relief</i>			
Expenditures not required for the current year			4,991
<i>International humanitarian assistance</i>			
United Nations Relief and Works Agency for Palestine Refugees in the Near East	2,900	2,900	2,200
United Nations High Commissioner for Refugees	4,000	4,000	2,250
Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals	11,650	11,648	

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY—Concluded			
<i>Grants—Concluded</i>			
<i>International humanitarian assistance—Concluded</i>			
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Pakistan	3,000	3,000	2,750
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Sudan	1,600	1,600	
United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia	1,500	1,500	1,400
International Committee of the Red Cross for Humanitarian Assistance in Africa	2,000	2,000	
<i>Departmental administration</i>			
Commonwealth scholarships and fellowships	3,600	3,430	2,494
CIDA scholarships to Canadians for studies related to international development assistance	400	400	350
Scholarships to Zimbabwe students	15	5	35
Canadian-Polish Congress as aid to the people affected by social unrest in Poland	100	100	
	647,102	636,178	544,301
<i>Contributions</i>			
<i>Multilateral development assistance</i>			
Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,475	1,439	343
<i>Food aid assistance</i>			
Mennonite Central Committee Food Bank	2,000	2,000	1,500
<i>Special development assistance</i>			
Canadian University Service Overseas	12,844	12,844	11,494
Canada World Youth	5,375	5,375	4,800
Canadian Executive Service Overseas	2,000	2,000	1,800
Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	63,187	63,172	44,691
Contributions to international non-governmental organizations in support of development assistance programs and projects	5,957	5,939	3,948
Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects	8,952	8,950	3,438
Incentives to Canadian private investors, institutions and organizations, international institutions and developing country governments, their organizations and agencies, developing country local and regional institutions, and developing country private investors, institutions and organizations, in support of industrial co-operation programs and projects	14,200	14,161	7,211
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries	117	105	232
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects	1,252	1,212	1,000
<i>Departmental administration</i>			
Expenditures not required for the current year			1,500
	117,359	117,197	81,957
	764,461	753,375	626,258
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE			
<i>Grants</i>			
Payments to the International Development Research Centre	47,200	47,200	42,000
Total	923,947	900,466	757,827

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad				Canadian International Development Agency	International Development Research Centre	International Joint Commission	Total
	Program	Passport Office Revolving Fund	World Exhibitions Program	Subtotal				
(1) Salaries and wages	125,033 118,710 <i>98,207</i>	6,096 6,096 <i>5,364</i>	220 170 <i>81</i>	131,349 124,976 <i>103,652</i>	32,075 31,682 <i>26,345</i>		1,383 1,250 <i>1,222</i>	164,807 157,908 <i>131,219</i>
(1) Other personnel costs	35,389 31,763 <i>26,556</i>	985 985 <i>851</i>	34 34 <i>23</i>	36,408 32,782 <i>27,430</i>	5,814 5,746 <i>4,338</i>		208 208 <i>159</i>	42,430 38,736 <i>31,927</i>
(2) Transportation and communications	47,151 44,891 <i>37,269</i>	894 894 <i>814</i>	104 59 <i>37</i>	48,149 45,844 <i>38,120</i>	5,329 5,291 <i>4,349</i>		448 309 <i>330</i>	53,926 51,444 <i>42,799</i>
(3) Information	2,128 1,481 <i>514</i>	2 2 <i>60</i>	1	2,130 1,484 <i>574</i>	136 61 <i>63</i>		160 158 <i>180</i>	2,426 1,703 <i>817</i>
(4) Professional and special services	19,910 22,641 <i>20,978</i>	1,522 1,522 <i>1,366</i>	1,608 1,617 <i>74</i>	23,040 25,780 <i>22,418</i>	4,546 3,999 <i>3,012</i>		316 140 <i>162</i>	27,902 29,919 <i>25,592</i>
(5) Rentals	53,031 43,791 <i>39,408</i>	1,189 1,189 <i>1,048</i>	424 460	54,644 45,440 <i>40,456</i>	584 774 <i>479</i>		181 128 <i>144</i>	55,409 46,342 <i>41,079</i>
(6) Purchased repair and upkeep	17,876 13,329 <i>11,688</i>	165 165 <i>125</i>		18,041 13,494 <i>11,813</i>	389 406 <i>302</i>		18 24 <i>21</i>	18,448 13,924 <i>12,136</i>
(7) Utilities, materials and supplies	17,152 19,653 <i>18,488</i>	1,503 1,503 <i>1,314</i>	13 38 <i>3</i>	18,668 21,194 <i>19,805</i>	869 955 <i>670</i>		63 39 <i>30</i>	19,600 22,188 <i>20,505</i>
(8) Construction and acquisition of land, buildings and works	22,101 15,500 <i>14,281</i>			22,101 15,500 <i>14,281</i>				22,101 15,500 <i>14,281</i>
(9) Construction and acquisition of machinery and equipment	18,836 18,541 <i>11,592</i>	92 92 <i>82</i>		18,928 18,633 <i>11,674</i>	151 283 <i>288</i>		11 35 <i>77</i>	19,090 18,951 <i>12,039</i>
(10) Grants, contributions and other transfer payments	112,274 99,883 <i>89,559</i>		12 8 <i>10</i>	112,286 99,891 <i>89,569</i>	764,461 753,375 <i>626,258</i>	47,200 47,200 <i>42,000</i>		923,947 900,466 <i>757,827</i>
(12) All other expenditures	1,092 665 <i>3,938</i>	4,402 1 <i>106</i>		5,494 666 <i>4,063</i>	16 <i>1,511</i>		12 32 <i>3</i>	5,522 698 <i>5,577</i>
(1-12) Total	471,973 430,848 <i>372,478</i>	16,850 12,449 <i>11,130</i>	2,415 2,387 <i>247</i>	491,238 445,684 <i>383,855</i>	814,370 802,572 <i>667,615</i>	47,200 47,200 <i>42,000</i>	2,800 2,323 <i>2,328</i>	1,355,608 1,297,779 <i>1,095,798</i>
(13) Less: receipts and revenues credited to the vote		13,160 13,160 <i>11,566</i>		13,160 13,160 <i>11,566</i>				13,160 13,160 <i>11,566</i>
Total net expenditures	471,973 430,848 <i>372,478</i>	3,690 (711) <i>(436)</i>	2,415 2,387 <i>247</i>	478,078 432,524 <i>372,289</i>	814,370 802,572 <i>667,615</i>	47,200 47,200 <i>42,000</i>	2,800 2,323 <i>2,328</i>	1,342,448 1,284,619 <i>1,084,232</i>

Amounts in roman type are 1981-82 appropriations.
 Amounts in **bold face** type are 1981-82 expenditures.
 Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
CANADIAN INTERESTS ABROAD PROGRAM				
<i>Relations with foreign governments and intergovernmental institutions</i>				
Belgrade, Yugoslavia— Construction of chancery	10,763	2,108	2,133	3,916
Hong Kong— Condominium redevelopment	5,470	1,985		(f)
Lagos, Nigeria— Construction of chancery	4,708	2,452	5	141
London, England— Canada House renovation	2,277	1,324	1,299	1,732
Moscow, USSR— Construction of chancery	12,800	1,000	17	1,826
Paris, France— Purchase and modification of chancery addition	20,515	785	1,684	18,814
Peking, People's Republic of China— Construction of diplomatic compound	9,105	350	672	872
Singapore— Acquisition of 8 staff quarters	3,974	2,048	16	1,045
Washington, USA— Construction of chancery	20,123	703	86	6,196
Mexico City, Mexico— Construction of chancery	10,260	684	419	9,995
Tokyo, Japan— Construction of chancery and compound development	17,500	45	98	1,673
Caracas, Venezuela— Acquisition of chancery	3,985	139	56	3,955(f)
Abidjan, Ivory Coast— Acquisition of chancery	3,865	1,793	1,340	2,822(f)
Dallas, USA— Acquisition of official residence	738	275	296	728(f)
Salisbury, Zimbabwe—Post opening— Acquisition of chancery, official residence, 6 staff quarters	2,745	250	580	2,167(f)
Riyadh, Saudi Arabia— Diplomatic complex	25,387	1,786	1,473	1,566
Brasilia, Brazil— Chancery addition	327	124	59	59
Athens, Greece— Acquisition of official residence	2,665	2,175	2,161	2,161
Abidjan, Ivory Coast— Acquisition of official residence	1,847	1,500	1,268	1,268
Brussels, Belgium— Acquisition of official residence	860	935	589	589
Buenos Aires, Argentina— Acquisition of official residence	2,335	2,128	1,373	1,373
Rio de Janeiro, Brazil— Acquisition of chancery	3,053	1,065	1,310	1,310
Islamabad, Pakistan— Reroofing Canadian Embassy Buildings	970	829	588	728
Trinidad and Tobago, Port of Spain— Construction of staff quarter	275	271	114	114
Brasilia, Brazil— Construction of 3 staff quarters	872	52	24	24

(f) Project completed.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	321,110	253,189
B Refunds of previous years' expenditure.....	2,859,019	1,720,754
C Services and service fees.....	90,204	75,941
D Privileges, licences and permits.....	7,442,151	6,944,865
E Proceeds from sales.....	1,083	1,165
F Miscellaneous.....	1,933,594	1,313,352
Total.....	12,647,161	10,309,266
	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Other—		
International organizations—		
International organizations and associa-		
tions—		
United Nations bonds—Interest.....	42,756	
Miscellaneous—		
Personnel posted abroad—Interest.....	278,354	
		321,110
B Refunds of previous years' expenditure:		
Canada's share of unexpended balance of		
prior year assessed contributions to interna-		
tional organizations.....	943,608	
Value added tax on goods purchased by posts		
abroad.....	52,204	
Cancellation of lease.....	59,465	
Repatriation of distressed Canadians.....	60,650	
Adjustment to prior year's Payables at Year		
End (PAYE).....	744,520	
Sundries.....	998,572	
		2,859,019
C Services and service fees:		
Consular service fees.....	90,204	
D Privileges, licences and permits:		
Rental of staff accommodations.....	7,354,343	
Rental of Crown-held automobiles.....	64,177	
Sundries.....	23,631	
		7,442,151
F Miscellaneous:		
Services rendered on behalf of Passport		
Office.....	724,282	
International organization's rent share of		
accommodation.....	725,961	
Sundries.....	483,351	
		1,933,594

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Comparative Summary

	1981-82	1980-81
	\$	\$
Non-Tax Revenue—		
A Return on investments.....	4,869,104	3,696,713
B Refunds of previous years' expenditure.....	1,519,127	1,380,190
C Services and service fees.....	126,722	164,787
D Miscellaneous.....	371,512	57,463
Total.....	6,886,465	5,299,153

Details

Non-Tax Revenue—

A Return on investments:		
Loans, investments and advances—		
Other—		
National governments including develop-		
ing countries—		
Developing countries—Special loan		
assistance—Interest.....		4,869,104
B Refunds of previous years' expenditure:		
Refunds of previous years' expenditure.....	1,514,769	
Adjustment to prior year's Payables at Year		
End (PAYE).....	4,358	
		1,519,127
C Services and service fees:		
Services and commitment charges on loans to		
developing countries.....		126,722

INTERNATIONAL JOINT COMMISSION

Comparative Summary

	1981-82	1980-81
	\$	\$
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	620	385
B Miscellaneous.....	208,815	602,123
Total.....	209,435	602,508
	1981-82	
	\$	\$

Details

Non-Tax Revenue—

B Miscellaneous:		
Miscellaneous revenue items under \$100 per		
item.....	117	
US share of expenditure of regional office		
Windsor.....	208,698	
		208,815

Appendix 1

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

The financial statements have been prepared in accordance with stated accounting policies, as set out in Note 2, on a basis consistent with that of the previous year.

The Fund maintains a system of internal accounting controls which provides management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

Approved by:

D. BRESNAHAN
Assistant Under-Secretary, Finance and Management Services
(Senior full-time financial officer)

D. MOLGAT
Assistant Deputy Minister, Management and Programs
(Senior financial officer)

July 13, 1982

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		54,167	59,340	Federal Government		1,323,425	882,101
Outside parties		7,255	23,010	Outside parties		436,064	277,939
Inventories (Notes 2 and 3)		603,568	420,713	Deferred revenue—Unearned fees		180,633	171,443
Prepaid expenses		39,151	25,657			1,940,122	1,331,483
		704,141	528,720	Long-term liability			
				Provision for employee termination benefits		828,784	712,803
Fixed assets at cost (Note 4)	\$	1,670,471		EQUITY OF CANADA			
Less: accumulated depreciation		969,115		Accumulated net charge against the Fund's authority		(1,892,360)	(584,359)
		701,356	755,281	Accumulated surplus (deficit)		528,951	(175,926)
						(1,363,409)	(760,285)
		1,405,497	1,284,001			1,405,497	1,284,001

STATEMENT OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	368	705	(3,054)	141
Add: depreciation, amortization and loss on disposal of fixed assets	367	213	291	218
Operating requirements	735	918	(2,763)	359
Capital acquisitions	(186)	(159)	(232)	(78)
Adjusted working capital changes	(92)	(48)	222	155
Net income (expenditure)	457	711	(2,773)	436

The accompanying notes are an integral part of the financial statements.

Appendix 1—Continued

Passport Office Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Fees earned	13,144,438	11,502,136
Miscellaneous revenue	731	337
	13,145,169	11,502,473
Expenses		
Salaries and employee benefits	7,193,402	6,307,691
Accommodation	1,166,831	1,025,214
Passport materials and application forms	1,083,085	1,113,794
Professional and special services	1,012,371	950,523
Passport operations at posts abroad	647,854	529,704
Postal services and postage	360,076	424,941
Telecommunications	299,007	242,086
Printing, stationery and supplies	201,728	198,360
Depreciation and amortization	197,510	207,922
Freight, express and cartage	116,191	69,233
Travel and removal	113,937	79,804
Repair and replacement of office furniture and equipment	30,693	36,505
Loss on disposal of fixed assets	15,306	9,751
Information	2,301	60,381
Interest		105,309
	12,440,292	11,361,218
Net profit	704,877	141,255

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year	(175,926)	(317,181)
Net profit for the year	704,877	141,255
Balance, end of year	528,951	(175,926)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	704,877	141,255
Add: items not requiring use of funds		
depreciation and amortization	197,510	207,922
loss on disposal of fixed assets	15,306	9,751
	917,693	358,928
Increase in the provision for employee termination benefits	115,981	148,993
	1,033,674	507,921
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	1,308,001	980,252
Purchase of fixed assets	158,891	78,050
	1,466,892	1,058,302
Decrease in working capital	433,218	550,381
Working capital deficiency, beginning of year	802,763	252,382
Working capital deficiency, end of year	1,235,981	802,763
Changes in working capital components:		
Decrease (increase) in accounts receivable	20,928	(21,724)
(Increase) in inventories	(182,855)	(14,197)
(Increase) in prepaid expenses	(13,494)	(1,165)
Decrease in accounts payable and accrued liabilities	599,449	507,443
Decrease in deferred revenue—Unearned fees	9,190	80,024
	433,218	550,381

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	1,892,360	584,359
Deduct: PAYE charges against the appropriation account after March 31	1,521,338	935,779
Add: amounts credited to the appropriation account after March 31	29,700	41,625
Net authority provided (used), end of year	400,722	(309,795)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	4,400,722	3,690,205

Appendix 1—Concluded**Passport Office Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS**

MARCH 31, 1982

1. Purpose and authority

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital; capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies**(a) Inventories**

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other equipment	10 years

3. Inventories

	Current year	Previous year
	\$	\$
Materials and supplies	490,844	322,762
Work-in-process	112,724	97,951
	603,568	420,713

4. Fixed assets and accumulated depreciation

Fixed assets	Current year	Acqui- sitions	Dis- posals	Previous year
	\$	\$	\$	\$
Leasehold improve- ments	158,070	21,741		136,329
Furniture	354,288	33,013	11,898	333,173
Equipment	1,158,113	104,137	40,911	1,094,887
	1,670,471	158,891	52,809	1,564,389
Accumulated depreciation	Current year	Depre- ciation	Decrease	Previous year
	\$	\$	\$	\$
Leasehold improve- ments	116,780	17,774		99,006
Furniture	158,569	21,773	7,334	144,130
Equipment	693,766	157,963	30,169	565,972
	969,115	197,510	37,503	809,108

5. Long-term leases

The Passport Office occupies space at fifteen locations under long-term leases which expire between December 31, 1983 and December 31, 1986. The annual rental is approximately \$1,153,000.

6. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

Appendix 2

International Development Research Centre

(Established by the International Development Research Centre Act)

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AND

THE HONOURABLE MARK MACGUIGAN, P.C., M.P.

SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1982 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE

Auditor General of Canada

Ottawa, Ontario

June 11, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES AND EQUITY	1982	1981
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	178,927	144,834	Accounts payable and accrued liabilities		
Investments (Note 3)	10,707,651	11,386,591	(Note 6)	7,039,125	7,374,467
Amounts receivable (Note 4)	940,311	574,657	Funds provided for contract research	190,125	329,744
Prepaid expenses	212,762	192,866		7,229,250	7,704,211
	12,039,651	12,298,948			
Recoverable deposits	110,039	81,390	Provision for employee separation benefits	2,215,115	2,138,683
Property and equipment (Note 5)	2,320,529	1,593,721	Total liabilities	9,444,365	9,842,894
			Equity of Canada	5,025,854	4,131,165
	14,470,219	13,974,059		14,470,219	13,974,059

Approved:

R. J. AUDET
Comptroller General and Treasurer

IVAN L. HEAD
President

Appendix 2—Continued

International Development Research Centre—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenditures		
Development research		
Project grants	26,186,534	21,974,523
Centre projects	4,090,038	4,791,256
	30,276,572	26,765,779
Research related activities		
Project development and support	1,907,076	1,068,809
Information dissemination	1,377,697	1,136,223
Development research library	848,822	780,038
	4,133,595	2,985,070
Research operational support		
Technical support	5,787,408	4,888,217
Regional and liaison offices	2,339,939	2,066,131
Division management	2,339,773	2,180,022
	10,467,120	9,134,370
Contract research		
Project grants	1,008,424	927,704
Total research and support expenditures (Schedule 1)	45,885,711	39,812,923
Administration expenditures (Schedule 2)	4,734,914	3,990,243
	50,620,625	43,803,166
Revenues		
Grant from Parliament of Canada		
General	46,200,000	42,000,000
Co-operative Programs (Note 7)	1,000,000	
Investment and other income	3,306,890	2,180,807
Contract research	1,008,424	927,704
	51,515,314	45,108,511
Excess of revenues over expenditures	894,689	1,305,345

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Equity of Canada—Beginning of the year	4,131,165	2,825,820
Excess of revenues over expenditures	894,689	1,305,345
Equity of Canada—End of the year	5,025,854	4,131,165

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Source of funds		
Operations		
Excess of revenues over expenditures	894,689	1,305,345
Add (deduct) items not requiring funds (Gain) loss on disposal of property and equipment	(53,931)	4,897
Depreciation and amortization	373,681	302,355
Provision for employee separation benefits	410,488	402,159
	1,624,927	2,014,756
Decrease in recoverable deposits		3,634
Proceeds from disposal of property and equipment	175,932	13,438
Increase in current liabilities		1,466,080
	1,800,859	3,497,908
Use of funds		
Increase in current assets other than cash and investments	385,550	49,958
Increase in recoverable deposits	28,649	
Additions to property and equipment	1,222,491	262,273
Decrease in current liabilities	474,961	
Payment of employee separation benefits	334,055	284,429
	2,445,706	596,660
(Decrease) increase in funds	(644,847)	2,901,248
Funds—Beginning of the year	11,531,425	8,630,177
Funds—End of the year	10,886,578	11,531,425
Represented by:		
Cash	178,927	144,834
Investments	10,707,651	11,386,591
	10,886,578	11,531,425

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Nature and objective

The International Development Research Centre is a Corporation, without share capital, established by the Parliament of Canada through the International Development Research Centre Act which received Royal assent on May 13, 1970. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 55 and 65 for the years ended March 31, 1981 and 1982 respectively.

The objective of the Centre is to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are stated at cost and are depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases.

Appendix 2—Continued

International Development Research Centre—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

2. Significant acquisitions—Concluded

Property and equipment—Concluded

The methods and rates employed annually to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate
Computer hardware and systems software	Straight line	20%
Leasehold improvements	Straight line	6½%-20%
Office furniture and equipment	Diminishing balance	20%
Vehicles	Diminishing balance	30%
Residence	Straight line	4%

Research expenditures

Certain expenditures for development research, research related activities and contract research are charged to the accounts at the time of disbursement and as they become due under the terms of contractual agreements. All research expenditures are recorded in the accounts on an accrual basis.

Contract research

The Centre enters into agreements to undertake contract research on behalf of various donor agencies. The Centre recognizes contract research revenue at the time related expenditures are incurred. Funds received in excess of contract research expenditures incurred are reflected in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year end. Non-monetary assets are translated at rates prevailing at the respective transaction dates.

Foreign currency transactions are translated into Canadian dollars by the use of an average exchange rate which closely approximates the rate in effect at the transaction date. Exchange gains and losses are reflected in the results of operations for the current period.

3. Investments

Investments consist of short-term notes and deposits and treasury bills.

	1982	1981
	\$	\$
Canadian chartered banks	8,281,836	7,156,133
Commercial enterprises	1,926,210	2,889,000
Provincial government		960,950
Exchange certificates in a foreign bank	499,605	380,508
	10,707,651	11,386,591

4. Amounts receivable

	1982	1981
	\$	\$
Accrued interest income	313,004	241,999
Costs recoverable from other organizations	235,708	84,142
Staff travel advances	183,019	110,061
Operating advances	127,862	70,380
Other	80,718	68,075
	940,311	574,657

5. Property and equipment

	Cost	Accumulated depreciation and amortization	1982 Net	1981 Net
	\$	\$	\$	\$
Computer hardware and systems software	1,505,447	488,445	1,017,002	376,100
Leasehold improvements	1,344,286	659,766	684,520	700,300
Office furniture and equipment	908,427	512,174	396,253	263,206
Vehicles	369,483	146,729	222,754	152,556
Residence				76,559
Land				25,000
	4,127,643	1,807,114	2,320,529	1,593,721

6. Accounts payable and accrued liabilities

	1982	1981
	\$	\$
Accrued liabilities—Projects	4,465,174	5,201,327
Other liabilities	1,392,076	854,176
Accrued annual and other leave benefits	1,181,875	1,318,964
	7,039,125	7,374,467

7. Grant from Parliament of Canada—Co-operative Programs

The 1981-82 annual grant from the Parliament of Canada includes \$1,000,000 for Co-operative Programs to support research collaboration between groups in Canada and those in developing countries with the aim of enhancing their indigenous capabilities. This additional grant was accepted on the understanding that the Co-operative Programs do not divert the Centre from its own objectives, nor involve financial or staff resources beyond grant funds specifically received for such Programs.

In 1981-82, Co-operative Programs revenues totalled \$1,053,667 including interest earned of \$53,667 while research and allocated administrative expenditures totalled \$1,039,197. The balance of \$14,470 is carried forward to support Co-operative Programs in 1982-83.

Appendix 2—Concluded

International Development Research Centre—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

8. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment and staff accommodation, in Canada and in various countries. The total liability over the next five years under such lease arrangements is as follows:

	\$
1983	1,992,370
1984	1,550,064
1985	1,152,138
1986	1,045,557
1987	942,619
	<u>6,682,748</u>

9. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling \$41,380,000 during the next four years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements.

The Centre has also submitted formal grant offers to prospective recipients totalling \$5,125,000 and is awaiting acceptance of these offers.

10. Contingent liabilities

The Centre is a defendant in an action for damages and costs allegedly sustained by a plaintiff. Management and counsel are of the opinion that the Centre has defences against any significant claim and accordingly no provision has been made in the financial statements in respect of this claim.

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1982

SCHEDULE 1

	Development research	Research related activities	Research operational support	Contract research	1982 Total	1981 Total
	\$	\$	\$	\$	\$	\$
Programs						
Agriculture, food and nutrition sciences	11,853,972	222,448	2,129,740		14,206,160	12,846,324
Social sciences	8,014,402	463,682	1,986,065		10,464,149	9,243,339
Information sciences	3,800,125	341,055	1,292,121		5,433,301	4,486,627
Health sciences	4,112,811	84,852	1,045,183		5,242,846	3,947,498
Fellowship awards	2,184,137				2,184,137	2,409,744
Co-operative Programs Unit	179,000	137,700	303,317		620,017	114,574
Program related activities						
Regional and liaison offices		124,199	2,339,939		2,464,138	2,129,796
External liaison and relations	32,699	148,159	435,618		616,476	868,909
Information dissemination		1,377,697	935,137		2,312,834	1,926,201
Development research library		848,822			848,822	780,038
Special governing board activities	99,426	384,981			484,407	132,169
Contract research				1,008,424	1,008,424	927,704
	<u>30,276,572</u>	<u>4,133,595</u>	<u>10,467,120</u>	<u>1,008,424</u>	<u>45,885,711</u>	<u>39,812,923</u>

SCHEDULE OF ADMINISTRATION EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1982

SCHEDULE 2

	1982	1981
	\$	\$
Salaries and benefits	3,158,311	2,602,145
Rent and accommodation	394,535	405,157
Travel and relocation	283,699	206,283
Office expenses	244,258	236,668
Professional and special services	172,901	204,189
Depreciation and amortization	163,903	97,673
Governors' meetings	144,704	98,192
Telecommunications	99,934	87,178
Insurance	72,669	52,758
	<u>4,734,914</u>	<u>3,990,243</u>

SECTION 9

1981-82 PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

	<i>Page</i>
Use of appropriations	9.4
Total cost of programs—Budgetary	9.8
Programs by activity—Budgetary	9.9
Grants and contributions	9.11
Budgetary expenditure by program and standard object.....	9.12
Revenue	9.13

FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

- To assist the Government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

PUBLIC DEBT PROGRAM

- The provision of funds for the interest, discount and commissions of the public debt; servicing costs of the public debt and the cost of issuing new loans.

FISCAL TRANSFER PAYMENTS PROGRAM

- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

ANTI-DUMPING TRIBUNAL PROGRAM

- To determine whether dumping of goods causes material injury to Canadian industry.

INSPECTOR GENERAL OF BANKS PROGRAM

- To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed.

Auditor General

Objective

- To report to the House of Commons on the examination of the accounts and the financial statements of the Government of Canada, and to the appropriate bodies in respect of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

Use of Appropriations

Vote	Program	
DEPARTMENT		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	\$ 23,999,400
	1c	126,000
	1e	2,081,000
Stat	Minister of Finance—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Purchase of bullion and coinage	
Stat	Payment of liabilities previously transferred to revenue	
Stat	Premiums and discount on exchange	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L37b	The total authority granted to purchase in the current and subsequent fiscal years stock of the International Bank for reconstruction and development is for 11,122 shares for the amount \$1,112,200,000 US, of the weight and fineness in effect at the date, which is equal to \$1,341,701,517 US, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 1, 1970). (Gross)	
	Amount brought forward in CDN\$	
	Translation to US\$ at beginning (\$1.1844 CDN = \$1 US)	
	US\$ balance	
	Translation to CDN\$ end of year (\$1.2271 CDN = \$1 US)	
Stat	Authority in accordance with terms and conditions prescribed by Section 37 of the Canada Deposit Insurance Corporation Act, the aggregate shall not exceed \$500,000,000. (Net)	
Stat	Authority in accordance with terms and conditions prescribed by Section 37 of the Canada Development Corporation Act, the aggregate shall not exceed \$100,000,000. (Net)	
	Total program—Non-budgetary	
PUBLIC DEBT PROGRAM		
	Budgetary	
2c	Payment to the Investors' Indemnity Account established by Section 48 of the Financial Administration Act	
Stat	Interest, bond discount, premiums and commissions (R.S. c. F-10)	
Stat	Servicing costs and costs of issuing new loans (R.S. c. F-10)	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
FISCAL TRANSFER PAYMENTS PROGRAM		
	Budgetary	
Stat	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6), Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 and other statutory authority	
Stat	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	
	Total program—Budgetary	
ANTI-DUMPING TRIBUNAL PROGRAM		
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
INSPECTOR GENERAL OF BANKS PROGRAM		
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Use of Appropriations—Concluded

Vote	Program	
DEPARTMENT—Concluded		
SPECIAL PROGRAM		
Budgetary		
11c	Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966	
12c	Payment to provinces with which an agreement has been entered into under Subsection 4(3) of the Anti-Inflation Act of such part of any amount paid to Her Majesty in Right of Canada pursuant to an order of the Administrator under that Act against a person in the provincial public sector as may be agreed upon between Canada and the province in accordance with the said agreement	
	Total program—Budgetary	
Non-budgetary		
L10	The total authority granted to purchase in the current and subsequent fiscal years stock of the International Finance Corporation is for 20,952 paid-in shares for the amount of \$20,952,000 US, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars (Appropriation Act No. 3, 1977). (Gross) Amount brought forward in CDNS	
	Translation to US\$ at beginning (\$1.1844 CDN = \$1 US)	
	US\$ balance	
Stat	Translation to CDN\$ end of year (\$1.2271 CDN = \$1 US)	
	Purchase of paid-in shares of the International Finance Corporation. (Finance Vote L10, Appropriation Act No. 3, 1977)	
L15	Vote deleted from the Main Estimates on June 12, 1981.	
Stat	To authorize the Minister to issue non-interest bearing, non-negotiable demand notes in such form as the Minister may determine, in an amount not exceeding \$164,600,000 in respect of Canada's commitments to the Sixth Replenishment of the resources of the International Development Association (International Development Association Act, Section 4). (Gross)	
Stat	Payments in respect of the encashment of notes issued to the International Development Association. (Proposed in Finance Vote L15, of Main Estimates 1981-82 and authorized by previous Appropriation Acts). (Gross)	
L101c	Advances in respect of a toll bridge across the harbour of Saint John, NB in the current and subsequent fiscal years, in accordance with terms and conditions set out in an agreement relating to the financing, construction and operating of the toll bridge to be entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, with the approval of the Governor in Council. (a) To the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick 1961-62; or, (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances in each such fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority as determined pursuant to the agreement, repayable when the actual revenue of the Bridge Authority for a fiscal year exceeds the amount of the operating and financing costs for such year \$10,000,000. (Gross)	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	
AUDITOR GENERAL		
Budgetary		
20	Program expenditures and contribution	
Stat	Salary of the Auditor General	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
Non-budgetary		
L17b	To increase from \$25,000 to \$50,000 the amount that may be outstanding at any time against the United Nations Working Capital Advance Account established by Loans, Investments and Advances Vote L30, Appropriation Act No. 4, 1968 (Appropriation Act No. 1, 1976). (Net)	
INSURANCE		
Budgetary		
25	Program expenditures	\$ 7,029,000
	25c	2,500,000
	25e	1,500,000
Stat	Contributions to employee benefit plans	
Stat	Civil service insurance actuarial liability adjustment	
	Total program—Budgetary	
TARIFF BOARD		
Budgetary		
30	Program expenditures	\$ 1,372,000
	30c	130,000
Stat	Salaries of the members of the Tariff Board (R.S. c. T-1)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
39,000		39,000		39,000	39,000			28,000
384,625		384,625		384,625	373,125	11,500		
423,625		423,625		423,625	412,125	11,500		28,000
			4,112,237 (640,237)					
			3,472,000 US 788,491	3,472,000 US 788,491	3,472,000 US 788,491			3,470,000 US 639,868
4,062,000	(4,062,000)							
4,062,000	(4,062,000)		4,260,491	4,260,491	4,260,491			4,109,868
	164,600,000	164,600,000		164,600,000	164,600,000			177,109,000
102,100,000	(102,100,000)							
102,100,000	62,500,000	164,600,000		164,600,000	164,600,000			177,109,000
	301,577	301,577	438,417	739,994	251,297		488,697	334,856
106,162,000	58,739,577	164,901,577	4,698,908	169,600,485	169,111,788		488,697	181,553,724
19,265,447,617	513,074,887	19,778,522,504		19,778,522,504	19,778,198,005	324,499		14,731,432,221
106,162,000	658,739,577	764,901,577	1,486,461,699	2,251,363,276	369,111,788		1,882,251,488	181,553,724
29,547,000		29,547,000		29,547,000	29,159,819	387,181		24,601,044
62,000	22,477	84,477		84,477	84,477			27,334
2,277,000	360,000	2,637,000		2,637,000	2,637,000			2,006,800
31,886,000	382,477	32,268,477		32,268,477	31,881,296	387,181		26,635,178
	(50,000)	(50,000)	50,000					12,899
11,029,000		11,029,000		11,029,000	10,585,182	443,818		6,119,393
790,000	125,000	915,000		915,000	915,000			690,000
	364,396	364,396		364,396	364,396			316,059
11,819,000	489,396	12,308,396		12,308,396	11,864,578	443,818		7,125,452
1,502,000		1,502,000		1,502,000	1,368,124	133,876		1,099,411
398,000	21,528	419,528		419,528	419,528			321,074
187,000	30,000	217,000		217,000	217,000			150,000
2,087,000	51,528	2,138,528		2,138,528	2,004,652	133,876		1,570,485
19,311,239,617	513,998,288	19,825,237,905		19,825,237,905	19,823,948,531	1,289,374		14,766,763,336
106,162,000	658,689,577	764,851,577	1,486,511,699	2,251,363,276	369,111,788		1,882,251,488	181,566,623

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend- itures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
FINANCIAL AND ECONOMIC POLICIES.....	1981-82	73,159	84,659	2,303	442	(8,755)
	1980-81	114,724	69,752	1,332	419	46,723
PUBLIC DEBT	1981-82	15,167,446	3,434,712			11,732,734
	1980-81	10,826,883	2,505,976			8,320,907
FISCAL TRANSFER PAYMENTS	1981-82	4,534,847				4,534,847
	1980-81	3,787,837				3,787,837
ANTI-DUMPING TRIBUNAL	1981-82	1,285		142	14	1,441
	1980-81	1,129		67	10	1,206
INSPECTOR GENERAL OF BANKS	1981-82	1,049	1,119		10	(60)
	1980-81	831	165		7	673
SPECIAL	1981-82	412				412
	1980-81	28				28
	1981-82	19,778,198	3,520,490	2,445	466	16,260,619
	1980-81	14,731,432	2,575,893	1,399	436	12,157,374
AUDITOR GENERAL	1981-82	31,881	493	2,357	338	34,083
	1980-81	26,635	558	2,317	237	28,631
INSURANCE	1981-82	11,864	6,776	555	460	6,103
	1980-81	7,125	6,081	511	401	1,956
TARIFF BOARD	1981-82	2,005		130	22	2,157
	1980-81	1,571		118	16	1,705
Total	1981-82	19,823,948	3,527,759	5,487	1,286	16,302,962
	1980-81	14,766,763	2,582,532	4,345	1,090	12,189,666

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	13,147	15,411		611			13,688	16,022
Operations	61,805	60,369	541	87			61,805	60,456
Contributions to employee benefit plans	3,068	3,068					3,068	3,068
	78,020	78,848	541	698			78,561	79,546
Less: receipts and revenues credited to the vote	5,197	6,387					5,197	6,387
	72,823	72,461	541	698			73,364	73,159
Less: receipts credited to revenue		84,659						84,659
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	2,303	2,303					2,303	2,303
	442	442					442	442
Total cost of program	75,568	(9,453)	541	698			76,109	(8,755)
PUBLIC DEBT PROGRAM								
Interest on unmatured debt (including Treasury Bills)	12,088,616	12,088,616					12,088,616	12,088,616
Interest on other liabilities	2,859,778	2,859,778					2,859,778	2,859,778
Bond discount, premiums and commissions	180,391	180,391					180,391	180,391
Servicing costs and costs of issuing new loans	38,622	38,622					38,622	38,622
Payment to Investors' Indemnity Account	39	39					39	39
	15,167,446	15,167,446					15,167,446	15,167,446
Less: receipts credited to revenue	3,434,712	3,434,712					3,434,712	3,434,712
Total cost of program	11,732,734	11,732,734					11,732,734	11,732,734
FISCAL TRANSFER PAYMENTS PROGRAM								
Statutory subsidies (British North America Act, 1867 to 1952, and other statutory authority)					35,588	35,588	35,588	35,588
Fiscal equalization (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part I)					4,478,237	4,478,237	4,478,237	4,478,237
1971 undistributed income on hand (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part V)					4,085	4,085	4,085	4,085
Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977—Part VIII)					141,368	141,368	141,368	141,368
Public utilities income tax transfer (Public Utilities Income Tax Transfer Act)					88,499	88,499	88,499	88,499
Youth allowances recovery (Federal-Provincial Fiscal Revision Act, 1964)					(203,856)	(203,856)	(203,856)	(203,856)
Compensating payments (An act to amend the Statute Law relating to income tax and to authorize payments related to provincial sales tax reductions—Part III)					(9,074)	(9,074)	(9,074)	(9,074)
Total cost of program					4,534,847	4,534,847	4,534,847	4,534,847
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-dumping tribunal	1,357	1,183		102			1,357	1,285
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	142	142					142	142
	14	14					14	14
Total cost of program	1,513	1,339		102			1,513	1,441
INSPECTOR GENERAL OF BANKS PROGRAM								
Inspector General of Banks	1,085	1,049					1,085	1,049
Less: receipts credited to revenue	1,069	1,119					1,069	1,119
Add: other services provided without charge by other depart- ments	10	10					10	10
Total cost of program	26	(60)					26	(60)
SPECIAL PROGRAM								
Special program	39	39			385	373	424	412
AUDITOR GENERAL								
Government audits	26,446	25,685	45	99	290	288	26,781	26,072
Other audits	113	102					113	102
Administration	5,358	5,466	16	241			5,374	5,707
	31,917	31,253	61	340	290	288	32,268	31,881
Less: receipts credited to revenue	185	493					185	493
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	2,317	2,357					2,317	2,357
	338	338					338	338
Total cost of program	34,387	33,455	61	340	290	288	34,738	34,083

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
INSURANCE								
Administration	1,113	1,212	8	19			1,121	1,231
Supervision of companies	9,073	8,475					9,073	8,475
Actuarial and other services	835	879					835	879
Contributions to employee benefit plans	915	915					915	915
Civil service insurance actuarial liability adjustment	364	364					364	364
	12,300	11,845	8	19			12,308	11,864
<i>Less:</i> receipts credited to revenue	6,792	6,762	12	14			6,804	6,776
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	548	555					548	555
	484	460					484	460
Total cost of program	6,540	6,098	(4)	5			6,536	6,103
TARIFF BOARD								
Appeals	431	401					431	401
References	1,168	1,087					1,168	1,087
Administration	311	282	11	18			322	300
Contributions to employee benefit plans	217	217					217	217
	2,127	1,987	11	18			2,138	2,005
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other depart- ments	130	130					130	130
	22	22					22	22
Total cost of program	2,279	2,139	11	18			2,290	2,157

Grants and Contributions
(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
FISCAL TRANSFER PAYMENTS PROGRAM			
Transfer payments			
Statutory subsidies	35,588	35,588	34,091
Fiscal equalization	4,478,237	4,478,237	3,590,141
1971 undistributed income on hand	4,085	4,085	45,574
Reciprocal taxation	141,368	141,368	145,261
Public utilities income tax transfer	88,499	88,499	136,170
Youth allowances recovery	(203,856)	(203,856)	(163,400)
Compensating payments	(9,074)	(9,074)	
	4,534,847	4,534,847	3,787,837
SPECIAL PROGRAM			
Contributions			
*Payment to the Foreign Claims Fund			28
Payment to provinces under Subsection 4(3) of the Anti-Inflation Act	385	373	
	385	373	28
	4,535,232	4,535,220	3,787,865
AUDITOR GENERAL			
Contributions			
Government audits			
Canadian Comprehensive Audit Foundation	290	288	108
Total	4,535,522	4,535,508	3,787,973

* Reported under Standard Object 12 in 1981-82.

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Program	Public Debt Program	Fiscal Transfer Payments Program	Anti- Dumping Tribunal Program	Inspector General of Banks Program	Special Program	Subtotal	Auditor General	Insurance	Tariff Board	Total
(1) Salaries and wages	20,545 20,529 <i>17,645</i>			914 858 <i>786</i>	740 718 <i>550</i>		22,199 22,105 <i>18,981</i>	17,536 16,740 <i>14,049</i>	6,067 5,912 <i>5,273</i>	1,577 1,392 <i>1,109</i>	47,377 46,149 <i>39,412</i>
(1) Other personnel costs	3,068 3,068 <i>2,272</i>			153 153 <i>113</i>	112 112 <i>88</i>		3,333 3,333 <i>2,473</i>	2,637 2,639 <i>2,016</i>	1,279 1,279 <i>1,006</i>	217 217 <i>150</i>	7,466 7,468 <i>5,645</i>
(2) Transportation and communications	2,457 3,070 <i>2,160</i>			53 38 <i>45</i>	62 56 <i>46</i>		2,572 3,164 <i>2,251</i>	1,145 1,843 <i>1,174</i>	334 393 <i>263</i>	117 88 <i>86</i>	4,168 5,488 <i>3,774</i>
(3) Information	1,240 498 <i>262</i>			12 4 <i>18</i>	4 <i>88</i>		1,252 83 <i>280</i>	115 83 <i>62</i>	84 108 <i>80</i>	54 86 <i>37</i>	1,505 779 <i>459</i>
(4) Professional and special services	4,588 5,467 <i>3,402</i>			69 95 <i>133</i>	44 33 <i>22</i>		4,701 5,595 <i>3,557</i>	9,680 9,036 <i>8,264</i>	4,398 4,002 <i>375</i>	97 151 <i>121</i>	18,876 18,784 <i>12,317</i>
(5) Rentals	807 600 <i>393</i>			28 23 <i>28</i>	116 120 <i>113</i>		951 743 <i>534</i>	245 390 <i>275</i>	26 22 <i>17</i>	21 12 <i>15</i>	1,243 1,167 <i>841</i>
(6) Purchased repair and upkeep	543 575 <i>364</i>			8 <i>8</i>			543 583 <i>364</i>	40 118 <i>47</i>	17 19 <i>9</i>	7 6 <i>2</i>	607 726 <i>422</i>
(7) Utilities, materials and supplies	44,643 44,912 <i>46,766</i>			28 8 <i>6</i>	11 6 <i>4</i>		44,682 44,926 <i>46,776</i>	515 389 <i>500</i>	94 109 <i>85</i>	32 31 <i>26</i>	45,323 45,455 <i>47,387</i>
(9) Construction and acqui- sition of machinery and equipment	541 698 <i>321</i>			100 102 <i>8</i>			641 800 <i>329</i>	61 340 <i>135</i>	8 19 <i>17</i>	11 18 <i>20</i>	721 1,177 <i>501</i>
(10) Grants, contributions and other transfer payments			4,534,847 4,534,847 <i>3,787,837</i>			385 373 <i>28</i>	4,535,232 4,535,220 <i>3,787,865</i>	290 288 <i>108</i>			4,535,522 4,535,508 <i>3,787,973</i>
(11) Public debt charges	15,167,446 15,167,446 <i>10,687,422</i>						15,167,446 15,167,446 <i>10,687,422</i>				15,167,446 15,167,446 <i>10,687,422</i>
(12) All other expenditures ..	129 129 <i>45,860</i>					39 39 <i>185,321</i>	168 168 <i>5</i>	4 15 <i>5</i>	1 1 <i>4</i>	5 4 <i>4</i>	178 188 <i>185,330</i>
(1-12) Total	78,561 79,546 <i>119,445</i>	15,167,446 15,167,446 <i>10,826,883</i>	4,534,847 4,534,847 <i>3,787,837</i>	1,357 1,285 <i>1,129</i>	1,085 1,049 <i>831</i>	424 412 <i>28</i>	19,783,720 19,784,585 <i>14,736,153</i>	32,268 31,881 <i>26,635</i>	12,308 11,864 <i>7,125</i>	2,138 2,005 <i>1,570</i>	19,830,434 19,830,335 <i>14,771,483</i>
(13) Less: receipts and reve- nues credited to the vote	5,197 6,387 <i>4,721</i>						5,197 6,387 <i>4,721</i>				5,197 6,387 <i>4,721</i>
Total net expenditures ..	73,364 73,159 <i>114,724</i>	15,167,446 15,167,446 <i>10,826,883</i>	4,534,847 4,534,847 <i>3,787,837</i>	1,357 1,285 <i>1,129</i>	1,085 1,049 <i>831</i>	424 412 <i>28</i>	19,778,523 19,778,198 <i>14,731,432</i>	32,268 31,881 <i>26,635</i>	12,308 11,864 <i>7,125</i>	2,138 2,005 <i>1,570</i>	19,825,237 19,823,948 <i>14,766,762</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

DEPARTMENT

Non-Tax Revenue—

Non-Tax Revenue—		
A	Return on investments	3,434,712,357
B	Refunds of previous years' expenditure ..	9,195,871
C	Services and service fees	1,119,384
D	Bullion and coinage	69,627,653
E	Premiums and discount on exchange	69,655
F	Miscellaneous	5,765,101
	Total	3,520,490,021
		2,575,893,183

[illegible]

Non-Tax Revenue—

A Return on investments:	
Loans, investments and advances—	
Crown corporations and agencies—	
Other—	
Bank of Canada—Profit	1,853,178,860
Other—	
Provincial and territorial governments—	
Municipal Development and Loan Board—Interest	8,613,811
Federal-Provincial employment loans program—	
Interest	8,349,162
Federal-Provincial fiscal arrangements—Quebec—	
Interest	58,944
Special development loans program—Interest	8,705,313
Winter capital projects fund—	
Interest	15,745,572
National governments' including developing countries—	
Jamaica—Economic assistance—Interest	2,218,750
United Kingdom—The United Kingdom Financial Agreement Act, 1946—Interest ...	16,548,479
Private sector enterprises—	
Town of Oromocto Development Corporation—Interest	30,085
Miscellaneous—	
Ottawa Civil Service Recreational Association—Interest	69,036
Town of Oromocto—Interest	2,245

Foreign exchange accounts—		1,715,320,257
Exchange Fund Account—		
Profit	763,169,308	
International Monetary Fund—		
Subscriptions—Income	7,670,075	
		770,839,383
Other accounts—		
Government's holdings of		
unmatured debt—Interest	37,681,906	
Interest-bearing deposits with char-		
tered banks	700,671,674	
Interest on loans to the Unemploy-		
ment Insurance Account	5,691,575	
Revolving funds—Interest	6,293,711	
Other	13,851	
		750,352,717
		3,434,712,357

	1981-82	
	\$	\$
B Refunds of previous years' expenditure:		
Transfer of amount representing out-		
standing cheques which have not		
been presented for payment	3,539	
Sundries	37,444	
Refunds from municipalities	279	
Refund from the Province of Ontario		
in respect of adjustment of succe-		
ssion duty credits pursuant to Tax		
Rental Agreement Act	1,408,000	
Refunds of previous years' expendi-		
tures—Other provinces	7,679,408	
Adjustment to prior year's Payables		
at Year End (PAYE)	67,201	
		9,915,871

C Services and service fees:		
Cost of bank inspections	1,068,897	
Fines, penalties and forfeitures	25,487	
Foreign bank registration fees	25,000	
		<u>1,119,384</u>

F	Miscellaneous:		
	Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks		125,433
	Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
	Outstanding Imprest Account—		
	Cheques	46,320	
	Unclaimed cheques	1,268,895	
			1,315,215
	Canada's share of operating revenue of The Peace Bridge, Fort Erie, Ontario		200,000
	National debt outstanding fifteen years after call or maturity date		791,100
	Other miscellaneous revenues under \$100 per item		1,642
	Recovery of grants in lieu of taxes—		
	Department of Transport		139
	Interest on bank deposits		3,331,572
			5,765,101

	1981-82	1980-81
	\$	\$

Comparative Summary

Non-Tax Revenue—		
A	Refunds of previous years' expenditure ..	105,401 92,686
B	Services and service fees	105,395 326,457
C	Miscellaneous	282,263 139,054
	Total	493,059 558,197

	1981-82
	\$
1. Total	100
2. Total	100
3. Total	100
4. Total	100
5. Total	100
6. Total	100
7. Total	100
8. Total	100
9. Total	100
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92. Total	100
93. Total	100
94. Total	100
95. Total	100
96. Total	100
97. Total	100
98. Total	100
99. Total	100
100. Total	100

Non-Tax Revenue—

A Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	25,324	
Adjustment to prior year's Payables at Year End (PAYE)	80,077	
		105,401

B	Services and service fees:	
	Auditing services rendered to international organizations	105,395

Revenue—Concluded

	1981-82	1980-81
	\$	\$
INSURANCE		
Comparative Summary		
Tax Revenue—		
A Tax on insurance premiums	897,367	1,294,083
Non-Tax Revenue—		
B Refunds of previous years' expenditure ..	5,844	311
C Services and service fees	6,758,024	6,069,445
D Miscellaneous	12,508	11,590
	<u>6,776,376</u>	<u>6,081,346</u>
Total	<u>7,673,743</u>	<u>7,375,429</u>
	1981-82	
	\$	\$

Details

Tax Revenue—

A Tax on insurance premiums:

On insurance placed with unauthorized insurers	817,571
On insurance placed with authorized insurers through brokers or agents outside Canada	79,796
	<u>897,367</u>

Under part 1 of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

Non-Tax Revenue—

C Services and service fees:

Assessments on:

Insurance companies	4,446,662
Investment companies	406,326
Trust companies	745,169
Loan companies	288,493
Co-operative credit societies	92,908

Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.

INSURANCE—Concluded

Details—Concluded

Non-Tax Revenue—Concluded

C Services and service fees—Concluded

	1981-82	\$
Services provided to Canada Deposit Insurance Corporation	214,708	
Services provided to Canada Pension Plan	372,297	
Fees collected under Pension Benefits Standards Act	166,361	
Penalties collected during the year	25,100	
		<u>6,758,024</u>

Penalties amounting to \$25,100 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the act.

TARIFF BOARD

Comparative Summary

	1981-82	1980-81
	\$	\$
Non-Tax Revenue—		
Miscellaneous	17	41

SECTION 10

1981-82 PUBLIC ACCOUNTS

Fisheries and Oceans

Department Commission on Pacific Fisheries Policy

CONTENTS

	<i>Page</i>
Use of appropriations	10.4
Total cost of programs—Budgetary	10.6
Programs by activity—Budgetary	10.7
Grants and contributions	10.8
Budgetary expenditure by program and standard object.....	10.9
Budgetary expenditure of major capital projects	10.10
Revenue	10.11
Appendix	10.12

FISHERIES AND OCEANS

Department

Objective

- To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

Commission on Pacific Fisheries Policy

Objective

- To examine into, report upon and make recommendations concerning the condition, management and utilization of the fisheries of the Pacific coast of Canada.

Use of Appropriations

Vote	Program
DEPARTMENT	
	Budgetary
1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects..... \$ 295,574,500
	1c..... 16,080,675
	Transfer from: TB Vote 5 ⁽¹⁾ 4,411,000
	TB Vote 10 ⁽¹⁾ 2,243,862
	318,310,037
	Less: transfer to Vote 10..... 6,809,000
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels..... \$ 74,404,000
	5c..... 9,995,000
	84,399,000
	Less: transfer to Vote 10..... 1,757,000
10	The grants listed in the Estimates and contributions..... \$ 10,275,000
	10c..... 788,000
	10e To authorize the transfer of \$6,809,000 from Fisheries and Oceans Vote 1 and \$1,757,000 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of..... 7,154,000
	6,809,000
	Transfer from: Vote 1..... 1,757,000
	Vote 5..... 418,617
	TB Vote 10 ⁽¹⁾
Stat	Minister of Fisheries and Oceans—Salary and motor car allowance.....
Stat	Liabilities under the Fisheries Improvement Loans Act (R.S. c. F-22).....
Stat	Contributions to employee benefit plans.....
Stat	Federal Court awards.....
Stat	Refunds of amounts credited to revenue in previous years.....
	Use of appropriations not required for the current year.....
	Total program—Budgetary
	Non-budgetary
540	Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a Plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net).....
L32b	Loans to assist processors of groundfish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices i.e., prices to primary producers, at the 1966-68 level, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council. The total amount of loans authorized is \$6,000,000. (Appropriation Act No. 1, 1969). (Gross).....
	Total program—Non-budgetary
COMMISSION ON PACIFIC FISHERIES POLICY	
	Budgetary
1c*	Operating expenditures.....
CANADIAN SALTFISH CORPORATION	
	Non-budgetary
L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.
	Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe:
	(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and
	(b) to make loans to the Corporation.
	PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital.
	The maximum amount that may be borrowed from all lenders is \$30,000,000 as indicated in the Act to amend the Saltfish Act, July 7, 1980. (Net).....

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
311,501,037		311,501,037		311,501,037	310,014,081	1,486,956		259,442,366
82,642,000		82,642,000		82,642,000	78,415,411	4,226,589		74,783,741
27,201,617		27,201,617		27,201,617	26,864,664 ⁽²⁾	336,953		14,417,977
24,600	18,675	43,275		43,275	43,275			24,975
200,000	348,384	548,384		548,384	548,384			217,745
19,999,000	3,160,000	23,159,000		23,159,000	23,159,000			16,872,000
	1,196,244	1,196,244		1,196,244	1,196,244			1,334,784
	145,508	145,508		145,508	145,508			25,073
441,568,254	4,868,811	446,437,065		446,437,065	440,386,567	6,050,498		367,738,962
			150,000	150,000			150,000	
			2,153,482	2,153,482			2,153,482	
			2,303,482	2,303,482			2,303,482	
995,000		995,000		995,000	849,488	145,512		120,910
	5,000,000	5,000,000	22,969,000	27,969,000	(300,000)		28,269,000	(2,915,000)

Use of Appropriations—Concluded

Vote

Program

FRESHWATER FISH MARKETING CORPORATION

Non-budgetary

L30b This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to:

- (a) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and
(b) to make loans to the Corporation.

Vote L20a, Appropriation Act No. 4, 1970, increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000 and by Vote L30b, Appropriation Act No. 2, 1974, to increase the aggregate outstanding from \$10,000,000 to \$20,000,000, and in PC 1981-2317 dated August 19, 1981 the maximum amount of the aggregate outstanding at anytime during the period ending April 30, 1982 shall not exceed \$19,000,000. (Net)

Total Budgetary

Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

(2) Treasury Board Minute 780469 provided the Department of Fisheries and Oceans with the authority to make payments under the Fisheries Prices Support Act to a maximum of \$15,000,000 from the Department's Vote 10(c). The funds were disbursed on behalf of the Department through the Fisheries Prices Support Board in the amount of \$14,914,453 and in accordance with provisions of Treasury Board Minute 780469. The expenditure is reflected in both the Department's and the Fisheries Support Board's financial statements for the year ending March 31, 1982.

* Was approved as part of Vote 1 Department of Fisheries and Oceans in Appropriation Act No. 3, 1981-82.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT.....	1981-82	440,387	20,302	15,554	9,508	3,764	448,911*
	1980-81	367,739	18,529	14,055	8,793	2,071	374,129
COMMISSION ON PACIFIC FISHERIES POLICY	1981-82	849					849
	1980-81	121			3		124
Total.....	1981-82	441,236	20,302	15,554	9,508	3,764	449,760
	1980-81	367,860	18,529	14,055	8,796	2,071	374,253

* See Note (2) on Statement of Use of Appropriations.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
	1,000,000	1,000,000	6,447,105	7,447,105	6,774,692		672,413	1,029,473
442,563,254	4,868,811	447,432,065		447,432,065	441,236,055	6,196,010		367,859,872
	6,000,000	6,000,000	31,719,587	37,719,587	6,474,692		31,244,895	(1,885,527)

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Fisheries management and research	250,575	247,170	75,946	71,652	27,119*	26,783*	353,640	345,605
Ocean and aquatic affairs	64,427	64,749	6,696	6,763	83	82	71,206	71,594
Minister of Fisheries and Oceans—Salary and motor car allowance	43	43					43	43
Fisheries Improvement Loans Act—Guaranteed Loans Program					548	548	548	548
Refunds of amounts credited to revenue in previous years	145	145					145	145
Federal Court awards	1,196	1,196					1,196	1,196
Contributions to employee benefit plans	23,159	23,159					23,159	23,159
	339,545	336,462	82,642	78,415	27,750	27,413	449,937	442,290
Less: receipts and revenues credited to the vote	3,500	1,903					3,500	1,903
	336,045	334,559	82,642	78,415	27,750	27,413	446,437	440,387
Less: receipts credited to revenue	22,220	20,302					22,220	20,302
Add: accommodation provided without charge by this department								
accommodation provided without charge by Public Works	15,554	15,554					15,554	15,554
other services provided without charge by other departments	9,508	9,508					9,508	9,508
	3,764	3,764					3,764	3,764
Total cost of program	342,651	343,083	82,642	78,415	27,750	27,413	453,043	448,911
COMMISSION ON PACIFIC FISHERIES POLICY								
Administration	995	849					995	849

* See Note (2) on Statement of Use of Appropriations.

Grants and Contributions

(in thousands of dollars)

DEPARTMENT	1981-82	1981-82	1980-81
	Appropriations	Expenditures	Expenditures
Grants			
<i>Fisheries management and research</i>			
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	360	360
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150	150	150
Liabilities under the Fisheries Improvement Loans Act	548	548	218
Lobster fishermen	965	931	
Grants to commercial salmon licence holders in New Brunswick	740	705	
<i>Expenditures not required for the current year</i>			2,829
<i>Ocean and aquatic affairs</i>			
Membership fee—International Hydrographic Organization	18	18	18
Intergovernmental Oceanographic Trust Fund	15	15	15
Sea Use Council	15	14	11
	2,811	2,741	3,601
Contributions			
<i>Fisheries management and research</i>			
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	7,380	7,345	8,443
Assistance to the Committee on Seals and Sealing	100	100	75
Assistance to Atlantic fishermen to modify fishing gear	416	355	268
Lobster self-enforcement	400	400	338
Summer Employment Program	419	378	9
International Symposium on Renewable Resources	15	10	
International Symposium on Acid Rain	25	25	
Fisheries Development Program for Prince Edward Island	275	275	
Contribution to biology students at University of Moncton	8		
Fisheries Development Program for Southeast New Brunswick	720	697	
Fishery Resource Camp by the Memorial University in Newfoundland	3	3	
University of Mount Allison for construction of a sea water research facility	43	43	
Canada/Newfoundland Community Development Subsidiary for Coastal Labrador	100	92	
Groundfish Deficiency Payment Program for Frozen Groundfish Products	15,000*	14,914*	
<i>Expenditures not required for the current year</i>			307
<i>Ocean and aquatic affairs</i>			
Centre for Cold Ocean Resources Engineering	35	35	200
<i>Expenditures not required for the current year</i>			1,395
	24,939	24,672	11,035
Total	27,750	27,413	14,636

* See Note (2) on Statement of Use of Appropriations.

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Commission on Pacific Fisheries Policy	Total
(1) Salaries and wages	160,844 159,004 <i>131,373</i>	152 106 <i>14</i>	160,996 159,110 <i>131,387</i>
(1) Other personnel costs	26,551 26,033 <i>18,985</i>		26,551 26,033 <i>18,985</i>
(2) Transportation and communications	20,632 20,327 <i>16,042</i>	130 125 <i>10</i>	20,762 20,452 <i>16,052</i>
(3) Information	1,678 1,538 <i>2,001</i>	30 22 <i>42</i>	1,708 1,560 <i>2,043</i>
(4) Professional and special services	44,086 42,737 <i>35,500</i>	500 474 <i>35</i>	44,586 43,211 <i>35,535</i>
(5) Rentals	24,042 23,929 <i>22,765</i>	130 76 <i>4</i>	24,172 24,005 <i>22,769</i>
(6) Purchased repair and upkeep	23,808 23,006 <i>21,281</i>	2 2 <i></i>	23,810 23,006 <i>21,281</i>
(7) Utilities, materials and supplies	37,025 36,760 <i>27,309</i>	50 46 <i>16</i>	37,075 36,806 <i>27,325</i>
(8) Construction and acquisition of land, buildings and works	47,084 46,804 <i>34,120</i>		47,084 46,804 <i>34,120</i>
(9) Construction and acquisition of machinery and equipment	29,211 28,602 <i>37,592</i>		29,211 28,602 <i>37,592</i>
(10) Grants, contributions and other transfer payments*	27,750 27,413 <i>14,636</i>		27,750 27,413 <i>14,636</i>
(12) All other expenditures	7,226 6,137 <i>6,135</i>	1	7,227 6,137 <i>6,135</i>
(1-12) Total	449,937 442,290 <i>367,739</i>	995 849 <i>121</i>	450,932 443,139 <i>367,860</i>
(13) Less: receipts and revenues credited to the vote	3,500 1,903		3,500 1,903
Total net expenditures	446,437 440,387 <i>367,739</i>	995 849 <i>121</i>	447,432 441,236 <i>367,860</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.* See Note ⁽²⁾ on Statement of Use of Appropriations.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
<i>Fisheries management and research</i>				
Cygnus replacement	13,500	6,500	5,915	12,681
Northwest Atlantic Fisheries Centre	33,000	2,554	2,354	32,631
Vessel Replacement Program	179,870	12,000	6,474	60,553
SMALL CRAFT HARBOURS				
<i>Newfoundland—</i>				
Cow Head—Breakwater extension	1,254	500	149	149
Tappers Cove—Breakwater wharf	640	600	115	115
Blue Beach—Harbour development	1,494		35	1,494(f)
Long Cove—Harbour development	140		15	140
Red Bay—Wharf extension	208		6	208(f)
St Bride's Wharf—Wharf renewal	1,009	360	514	1,009(f)
<i>Prince Edward Island—</i>				
Skinner's Pond—Entrance and marginal wharf construction	1,000	200	195	195
Savage Harbour—Harbour improvements	275			115(f)
Skinner's Pond—Harbour development (East)	540			381(f)
West Point—Breakwater reconstruction	1,000		235	508
<i>Nova Scotia—</i>				
Sandy Cove East—Dredging and harbour infrastructure	2,550	1,500	1,307	1,307
Wedge Point—Harbour development	2,200	200	200	1,905
Meteghan—Increased berthing	3,200	800	694	694
Port Moiren—Breakwater repairs	365		207	365(f)
<i>New Brunswick—</i>				
Caraquet—Harbour improvements	5,500	1,500	874	3,511
Lameque—Harbour improvements	3,300	400	612	2,143
Neguaque Church—Harbour improvements	800	330	361	541
Seal Cove—Wharf extension	450			450(f)
Shippegan—Raise elevation of North wharf and paving	360		62	579
Stonehaven—Wharf reconstruction	643			643(f)
<i>Quebec—</i>				
Cloriodome—Breakwater extension	2,700	2,000	1,444	1,444
Grosse-Île—Harbour improvements	950	950	636	636
Matane—Harbour construction	3,000	1,600	91	91
Rimouski—Breakwater construction	1,575	1,500	1,575	1,575(f)
Rivière-au-Renard—Breakwater repairs	500	500	601	601(f)
Sept-Îles—Wharf reconstruction	1,500	700	1,051	1,051
<i>Ontario—</i>				
Nepean—Marina breakwater armouring and dredging	520		160	314
Thornbury—Breakwater and dredging	462		334	462(f)
Thunder Bay—Marina breakwater and launching ramp	364		26	364(f)
<i>British Columbia—</i>				
Gibson—Marina Policy Assistance Program	1,106	500	259	259
Steveston—Harbour development	12,500	1,200	1,043	11,126
Prince Rupert—Harbour development	2,070		142	1,211
False Creek—Harbour improvements	725		127	640
Ladner—Harbour facility	725		242	516
Prince Rupert—Float renewal	875		246	339
Port Alberni—Float expansion	655		182	761
Ucluelet—Facility expansion	790		103	112
SALMONID ENHANCEMENT PROGRAM				
<i>British Columbia—</i>				
Chehalis-Harrison—Hatchery	7,310	3,750	3,863	4,799
Chilliwack-Vedder—Hatchery	4,670	170	158	4,683(f)
Eagle—Hatchery	500	175	90	90
Glendale—Spawning channel	6,900	470	467	467
Inches Creek—Hatchery	1,870	250	786	786
Kitimat—Hatchery	9,620	4,200	2,122	2,967
Nitinat—Hatchery	5,500	1,310	1,531	6,095
North Thompson—Hatchery	500	50		
Quesnel—Hatchery	2,100	1,620	2,049	2,436
Upper Fraser—Hatchery	500	320		
Big Qualicum—Auxiliary water supply	420		10	271(f)
Bowron—Hatchery	4,200			
Cheakamus—Spawning channel	1,788			
Kemano—Hatchery	5,300			
Mathers—Chum Hatchery	2,499			738
Robertson—Hatchery expansion	2,435			2,424
Stave—Hatchery	3,400			
Stuart-Nechako—Hatchery	4,400			
Thupana Inlet—Chum Hatchery	2,322			2,282
Wolfe-Tsolum—Hatchery	500		25	403(f)
<i>Ocean and aquatic affairs</i>				
CSS Baffin—Mid-life refit	5,000	600	1,640	6,009
Dartmouth—Bedford Institute, building construction	18,208	721	645	18,382

(f) Project completed.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	2,560,768	2,533,469
B Refunds of previous years' expenditure	710,856	420,736
C Services and service fees	1,000,928	715,011
D Privileges, licences and permits	10,339,718	9,162,451
E Proceeds from sales	3,173,260	3,231,202
F Miscellaneous	2,516,842	2,466,177
Total	20,302,372	18,529,046
	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Canadian Saltfish Corporation—Inter-		
est	793,446	
Freshwater Fish Marketing Corpora-		
tion—Interest	1,492,884	2,286,330
Other—		
Private sector enterprises—		
Groundfish processors—Interest	105,096	
Haddock fishermen—Interest	10,392	
Canadian producers of frozen ground-		
fish—Interest	147,980	263,468
Other accounts—		
Interest on recovery from shared-cost		
projects for capital investments by Small		
Craft Harbours Branch for construction of		
wharves		10,970
		2,560,768
B Refunds of previous years' expenditure:		
Sundries	674,779	
Adjustment to prior year's Payables at Year		
End (PAYE)	36,077	710,856
C Services and service fees:		
Laboratory tests and analysis	12,807	
Rental of insulated containers	947,827	
Other services and fees	40,294	1,000,928
D Privileges, licences and permits:		
Extended jurisdiction—Access, fishing and		
observing fees	2,861,999	
Rentals of lands, buildings, vehicles and ma-		
chinery	181,057	
Licences and permits	5,774,349	
Fishing and vessel registrations	1,497,295	
Other	25,018	10,339,718
E Proceeds from sales:		
Sale of charts and publications	1,077,644	
Sale of fingerlings and fry	52,689	
Sale of bait (Newfoundland)	1,226,574	
Sale of skins	388,722	
Experimental fishing	415,133	
Other miscellaneous sales	12,498	3,173,260
F Miscellaneous:		
Fines	327,875	
Top wharfage	28,521	
Berthage and side wharfage	948,459	
Other small craft harbour revenues	874,917	
Seizures and forfeitures	164,982	
Other	172,088	2,516,842

Appendix

Fisheries Prices Support Board

(Incorporated under the Fisheries Prices Support Act)

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of Fisheries Prices Support Board as at March 31, 1982 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1982 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 29, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	EQUITY OF CANADA	1982	1981
	\$	\$		\$	\$
Account receivable	1,055				
Inventory of fisheries products	885,182	592,132			
	886,237	592,132	Equity at end of the year	886,237	592,132

Approved by the Board:

A. MALONEY
Chairman

Appendix—Concluded

Fisheries Prices Support Board—Concluded

STATEMENT OF OPERATIONS AND EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sales	1,903,023	916,637
Cost of goods sold		
Fisheries products	1,768,025	856,830
Warehousing and handling	137,184	71,983
	1,905,209	928,813
Loss from trading operations	2,186	12,176
Deficiency payments (Note 3(b))	14,914,453	
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 4)	117,165	80,631
Cost of operations	15,033,804	92,807
Financed by:		
Parliamentary appropriations (Note 3)		
Fisheries and Oceans		
Vote 1—Operating expenses	296,291	
Vote 10e—Contributions	14,914,453	
	15,210,744	
Department of Fisheries and Oceans which provided administrative services without charge	117,165	80,631
	15,327,909	80,631
Excess of financing over cost of operations (cost of operations over financing)	294,105	(12,176)
Equity at beginning of the year	592,132	
Deletion of the Fisheries Prices Support Account from the accounts of Canada (Note 3)		604,308
Equity at end of the year	886,237	592,132

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Objectives and operations

The Fisheries Prices Support Board is a departmental Crown corporation established in 1944 under the Fisheries Prices Support Act, R.S. c. F-23. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. In addition, the Board acts as procurement agency for the supply of fishery products required by the Canadian International Development Agency for food-aid and development programs. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Significant accounting policies

Basis of accounting

The Board follows the accrual basis of accounting. However, payments and receipts during the month of April to extinguish liabilities and accounts receivable at March 31 are reflected as cash transactions of the old year.

Inventory of fisheries products

Inventory of fisheries products is valued at the lower of cost and net realizable value.

Administrative services

Administrative expenses of the Board are borne by the Department of Fisheries and Oceans and charged to Vote 1. They are reflected in the statement of operations as services provided without charge. Salaries represent the pro-rata portion of salary costs, excluding employee benefits, of those members of the Department's staff who regularly devote time to the Board's affairs.

3. Parliamentary appropriations

- (a) With the Adjustment of Accounts Act coming into effect on March 31, 1981, the Board's 1981-82 operations were fully financed by parliamentary appropriations rather than by the Fisheries Prices Support Account in the Consolidated Revenue Fund as was done previously. The Board's 1981-82 requirements were included as a part of the votes of the Department of Fisheries and Oceans. However, the Board will recommend having its requirements set forth in a separate vote in conformity with the governing Treasury Board policy.
- (b) The Board utilized \$14,914,453 of the \$15 million included in Fisheries and Oceans Vote 10e with respect to groundfish deficiency payments both on export sales of frozen cod, haddock, ocean perch and flatfish during the period September, 1981 to December 15, 1981 and also on Canadian inventory of frozen flatfish (excluding turbot and halibut) and frozen perch on hand at December 16, 1981. The portion of the appropriation applicable to deficiency payments not utilized at March 31, 1982, amounting to \$85,547, is not available for making future payments in view of the provisions of Section 30 of the Financial Administration Act.

4. Administrative services provided without charge by the Department of Fisheries and Oceans

	1982	1981
	\$	\$
Salaries	100,640	61,954
Travel and entertaining	12,943	15,504
Other	3,582	3,173
	117,165	80,631

SECTION 11

1981-82 PUBLIC ACCOUNTS

Governor General

CONTENTS

	<i>Page</i>
Use of appropriations	11.4
Total cost of program—Budgetary	11.4
Program by activity—Budgetary	11.4
Budgetary expenditure by program and standard object.....	11.5
Revenue	11.5

GOVERNOR GENERAL

Objective

- To enable the Governor General of Canada to perform his constitutional role; and to provide for the administration of Honours.

Use of Appropriations

Vote	Program
	Budgetary
1	Program expenditures; expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General \$ 3,200,465
	le 175,000
	Transfer from TB Vote 5 ⁽¹⁾ 240,000
Stat	Salary of the Governor General (R.S. c. G-14)
Stat	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)
Stat	Contributions to employee benefit plans
	Total Budgetary

⁽¹⁾Treasury Board Vote 5 government contingencies.

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
GOVERNOR GENERAL	1981-82	3,946		798	1,360	6,104
	1980-81	3,168	15	749	1,231	5,133

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	2,857	2,808	15	4			2,872	2,812
Honours	741	712	25	36			766	748
Former governors general	132	81					132	81
Contributions to employee benefit plans	305	305					305	305
	4,035	3,906	40	40			4,075	3,946
Add: accommodation provided without charge by Public Works	798	798					798	798
other services provided without charge by other departments	1,360	1,360					1,360	1,360
Total cost of program	6,193	6,064	40	40			6,233	6,104

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
3,615,465		3,615,465		3,615,465	3,486,986	128,479		2,743,641
48,667		48,667		48,667	48,667			48,667
139,868	(34,456)	105,412		105,412	105,412			127,105
263,000	42,000	305,000		305,000	305,000			249,000
4,067,000	7,544	4,074,544		4,074,544	3,946,065	128,479		3,168,413

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
(1) Salaries and wages	2,262	2,137	1,764
(1) Other personnel costs	411	410	376
(2) Transportation and communications	533	497	363
(3) Information	165	85	67
(4) Professional and special services	140	204	179
(5) Rentals	70	47	50
(6) Purchased repair and upkeep	8	7	5
(7) Utilities, materials and supplies	435	518	354
(9) Construction and acquisition of machinery and equipment	40	40	10
(12) All other expenditures	11	1	
Total net expenditures	4,075	3,946	3,168

Revenue

	1981-82	1980-81
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		14,922

SECTION 12

**1981-82
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	12.4
Total cost of programs—Budgetary	12.9
Programs by activity—Budgetary	12.10
Grants and contributions	12.11
Budgetary expenditure by program and standard object.....	12.14
Budgetary expenditure of major capital projects	12.15
Revenue	12.19
Appendix	12.20

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

- To provide overall policy direction and central advisory and administrative services to Departmental Programs.

INDIAN AND INUIT AFFAIRS PROGRAM

- In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their cultural, social and economic needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

NORTHERN AFFAIRS PROGRAM

- To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

NATIVE CLAIMS PROGRAM

- To enable native claimants to research, develop and negotiate claims and to achieve land claims resolution.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
1	Program expenditures	\$ 35,837,000
	1c	1,130,000
	1e	555,000
	Transfer from TB Vote 30 ⁽¹⁾	1,253,500
Stat	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
INDIAN AND INUIT AFFAIRS PROGRAM		
	Budgetary	
5	Operating expenditures, and	
	(a) expenditures on works, buildings and equipment on other than federal property;	
	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;	
	(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;	
	(d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and	
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	\$ 327,364,000
	5c To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1981-82 to increase from \$60,000,000 to \$100,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972 and to provide a further amount of	1,220,000
	Transfer from: TB Vote 50	3,301,035
	TB Vote 10 ⁽¹⁾	229,824
		332,114,859
	Less: transfer to Vote 15	11,899,164
10	Capital expenditures, and	
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property;	
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and	
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	\$ 48,860,000
	Less: transfer to Vote 15	12,337,000
15	The grants listed in the Estimates and contributions	\$ 535,498,000
	15c To authorize the transfer of \$1,000,000 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1981-82 and to provide a further amount of	38,799,500
	15e To authorize the transfer of \$11,899,164 from Indian Affairs and Northern Development Vote 5, and \$11,337,000 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1981-82 for the purpose of this Vote and to provide a further amount of	16,459,400
	Transfer from: Vote 5	11,899,164
	Vote 10	12,337,000
	TB Vote 10 ⁽¹⁾	2,015,527
Stat	Indian annuities (R.S. c. I-6)	
Stat	Contributions to employee benefit plans	
Stat	Write-off of loans issued from Indian housing assistance account	
Stat	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	
Stat	Payment of guaranteed loans for Indian economic development account	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
L15	To increase from \$18,000,000 to \$20,000,000 the amount that may be outstanding at any time against the Indian housing assistance account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966, for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves. (Appropriation Act No. 2, 1978). (Net)	
L20	To increase from \$60,000,000 to \$70,000,000 the amount that may be outstanding at any time under the Indian economic development account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970, for Indian economic development. (Appropriation Act No. 3, 1975). (Net)	
	Total program—Non-budgetary	

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
38,775,500		38,775,500		38,775,500	37,949,240	826,260		26,499,435
24,600	18,375	42,975		42,975	42,975			24,975
3,188,000	504,000	3,692,000		3,692,000	3,692,000			2,520,000
41,988,100	522,375	42,510,475		42,510,475	41,684,215	826,260		29,044,410
320,215,695		320,215,695		320,215,695	320,451,681	(235,986)		301,916,202
36,523,000		36,523,000		36,523,000	35,466,961	1,056,039		33,521,532
617,008,591		617,008,591		617,008,591	615,774,236	1,234,355		505,265,602
860,000	(66,540)	793,460		793,460	793,460			764,824
14,212,000	2,246,000	16,458,000		16,458,000	16,458,000			13,707,000
	1,119,136	1,119,136		1,119,136	1,119,136			1,221,704
	1,470,087	1,470,087		1,470,087	1,470,087			65,588
	12,662,579	12,662,579		12,662,579	12,662,579			257,856
	64,249	64,249		64,249	64,249			10,183
988,819,286	17,495,511	1,006,314,797		1,006,314,797	1,004,260,389	2,054,408		856,730,491
			12,881,852	12,881,852	(1,308,974)		14,190,826	(945,101)
			28,460,988	28,460,988	1,858,665		26,602,323	(10,768,015)
			41,342,840	41,342,840	549,691		40,793,149	(11,713,116)

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
NORTHERN AFFAIRS PROGRAM		
Budgetary		
20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$ 48,466,000
	20c.....	9,758,500
	20e To authorize the transfer of \$431,699 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1981-82 for the purposes of this Vote.....	1
	Transfer from: Vote 25.....	431,699
	TB Vote 10 ⁽¹⁾	21,546
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities.....	\$ 22,462,000
	25c.....	502,500
		22,964,500
	Less transfer to: Vote 20.....	\$ 431,699
	Vote 30.....	163,301
		595,000
30	The grants listed in the Estimates and contributions.....	\$ 17,153,000
	30c.....	1,778,000
	30e To authorize the transfer of \$163,301 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of.....	2,946,189
	Transfer from: Vote 25.....	163,301
	TB Vote 10 ⁽¹⁾	10,408
35	Transfer payments to the Government of the Yukon Territory listed in the Estimates.....	
40	Transfer payments to the Government of the Northwest Territories listed in the Estimates.....	\$ 273,554,000
	40c.....	359,341
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
Stat	Federal Court awards.....	
	Use of appropriations not required for the current year.....	
	Total program—Budgetary	
Non-budgetary		
L40	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is \$320,000. (Appropriation Act No. 3, 1975). (Gross).....	
L45	Loans to the Government of the Yukon Territory, in accordance with terms and conditions approved by the Governor in Council for territorial self-amortizing capital projects and for the making of loans to municipalities for capital projects. (Gross).....	
L50	Loans to the Government of the Northwest Territories, in accordance with terms and conditions approved by the Governor in Council for territorial self-amortizing capital projects and for the making of loans to municipalities and school districts for capital projects. (Gross).....	
L51c	Loan to the British Yukon Railway Company for the Whitepass and Yukon Railway for maintaining and improving the rail service of the Yukon Territory. (Gross).....	
L55	To increase from \$6,100,000 to \$7,072,000 the amount that may be outstanding at any time against the Eskimo loan fund established by Indian Affairs and Northern Development Vote 546, Appropriation Act No. 3, 1953. (Appropriation Act No. 2, 1978-79). (Net).....	
L81a	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority and (b) to which shall be credited repayments of principal amounts of loans and interest thereon, the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000. (Appropriation Act No. 4, 1969). (Net).....	
	Use of non-budgetary appropriations not required for the current year.....	
	Total program—Non-budgetary	
NATIVE CLAIMS PROGRAM		
Budgetary		
55	The grants listed in the Estimates and contributions.....	\$ 2,229,000
	55c.....	17,870,000
Stat	Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement.....	
	Total program—Budgetary	
Non-budgetary		
L60	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims. (Gross).....	
L65	Loans to the Inuvialuit Development Corporation to support the agreement in principle for comprehensive claims settlement in accordance with terms and conditions approved by the Governor in Council. (Gross).....	
L66c	Loans to the Council for Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period. (Gross).....	
	Total program—Non-budgetary	
	Total Budgetary.....	
	Total Non-budgetary.....	

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
58,677,746		58,677,746		58,677,746	57,159,328	1,518,418		55,091,917
22,369,500		22,369,500		22,369,500	21,905,536	463,964		21,308,201
22,050,898 62,146,000		22,050,898 62,146,000	336,764	22,387,662 62,146,000	21,576,074 62,146,000	474,824	336,764	32,928,939 50,961,000
273,913,541 2,822,000	446,000 582,409	273,913,541 3,268,000 582,409		273,913,541 3,268,000 582,409	273,913,541 3,268,000 582,409			215,545,959 2,506,031 353,613 29,949
441,979,685	1,028,409	443,008,094	336,764	443,344,858	440,550,888	2,457,206	336,764	148,034,287 526,759,896
			320,000	320,000			320,000	
5,000,000		5,000,000		5,000,000	5,000,000			10,500,000
4,000,000		4,000,000		4,000,000	2,352,221	1,647,779		961,524
5,000,000		5,000,000		5,000,000	5,000,000			
			2,933,259	2,933,259	1,387		2,931,872	209,729
			4,277,703	4,277,703	(161,898)		4,439,601	(98,760)
14,000,000		14,000,000	7,530,962	21,530,962	12,191,710	1,647,779	7,691,473	20,971,510 32,544,003
20,099,000 1,310,000 21,409,000	70,105 70,105	20,099,000 1,380,105 21,479,105		20,099,000 1,380,105 21,479,105	16,966,580 1,380,105 18,346,685	3,132,420 3,132,420		3,217,090 1,380,105 4,597,195
8,400,000 825,000 620,000 9,845,000		8,400,000 825,000 620,000 9,845,000		8,400,000 825,000 620,000 9,845,000	8,399,584 825,000 620,000 9,844,584	416 416		8,399,971 1,650,000 480,000 10,529,971
1,494,196,071 23,845,000	19,116,400	1,513,312,471 23,845,000	336,764 48,873,802	1,513,649,235 72,718,802	1,504,842,177 22,585,985	8,470,294 1,648,195	336,764 48,484,622	1,417,131,992 31,360,858

Use of Appropriations—Concluded

Vote	Program
NORTHERN CANADA POWER COMMISSION	
Budgetary	
68c	Payments to the Northern Canada Power Commission for the purpose of carrying out investigation studies of the Mid Yukon project in accordance with the terms and conditions as may be prescribed by the Governor in Council as provided for under Indian Affairs and Northern Development Vote 60, Appropriation Act No. 2, 1980-81.....
	Use of appropriations not required for the current year.....
	Total program—Budgetary
Non-budgetary	
L70	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act. (Gross)
	Total Budgetary
	Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.
Treasury Board Vote 10 student summer and youth employment.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,900,000		1,900,000		1,900,000	1,900,000			259,426
1,900,000		1,900,000		1,900,000	1,900,000			36,439
								295,865
16,629,000		16,629,000		16,629,000	9,600,000	7,029,000		5,000,000
1,496,096,071	19,116,400	1,515,212,471	336,764	1,515,549,235	1,506,742,177	8,470,294	336,764	1,417,427,857
40,474,000		40,474,000	48,873,802	89,347,802	32,185,985	8,677,195	48,484,622	36,360,858

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1981-82	41,684	17,215*		3,217	914	28,600
	1980-81	29,044	17,376*		3,943	476	16,087
INDIAN AND INUIT AFFAIRS	1981-82	1,004,260	10,067	13,505	9,150	4,825	1,021,673
	1980-81	856,731	11,259	13,505	4,825	3,116	866,918
NORTHERN AFFAIRS	1981-82	440,551	39,755	4,245	4,071	856	409,968
	1980-81	526,760	31,469	4,076	4,542	519	504,428
NATIVE CLAIMS	1981-82	18,347					18,347
	1980-81	4,597					4,597
	1981-82	1,504,842	67,037	17,750	16,438	6,595	1,478,588
	1980-81	1,417,132	60,104	17,581	13,310	4,111	1,392,030
NORTHERN CANADA POWER COMMISSION	1981-82	1,900					1,900
	1980-81	296					296
Total	1981-82	1,506,742	67,037	17,750	16,438	6,595	1,480,488
	1980-81	1,417,428	60,104	17,581	13,310	4,111	1,392,326

* Includes "Return on investments"—Northern Canada Power Commission \$16,734 in 1981-82 (\$17,054 in 1980-81) and "Return on investments"—Native Claims Program of \$352 in 1981-82.

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	6,058	5,052	2	54			6,060	5,106
Advisory services	25,888	25,605	32	209			25,920	25,814
Engineering, architectural and technical services	4,183	4,476	1	14			4,184	4,490
Claims negotiation	2,653	2,511	1	71			2,654	2,582
Contributions to employee benefit plans	3,692	3,692					3,692	3,692
	42,474	41,336	36	348			42,510	41,684
<i>Less: receipts credited to revenue</i>		17,215*						17,215
<i>Add: accommodation provided without charge by Public Works</i>	3,217	3,217					3,217	3,217
<i>other services provided without charge by other departments</i>	914	914					914	914
Total cost of program	46,605	28,252	36	348			46,641	28,600
INDIAN AND INUIT AFFAIRS PROGRAM								
Program administration	47,769	47,550	1,630	2,673			49,399	50,223
Reserves and trusts	11,436	12,650		325	7,129	8,009	18,565	20,984
Education	145,874	147,556		502	150,749	159,461	296,623	307,519
Economic and employment development	31,516	26,397		8	49,250	46,024	80,766	72,429
Social services	48,593	53,681		7	173,520	167,116	222,113	220,804
Community infrastructure and services	38,523	36,533	34,893	31,795	182,722	171,530	256,138	239,858
Band government	11,821	11,400		157	54,432	64,428	66,253	75,985
Contributions to employee benefit plans	16,458	16,458					16,458	16,458
	351,990	352,225	36,523	35,467	617,802	616,568	1,006,315	1,004,260
<i>Less: receipts credited to revenue</i>		10,067						10,067
<i>Add: accommodation provided without charge by this department</i>	13,505	13,505					13,505	13,505
<i>accommodation provided without charge by Public Works</i>	9,150	9,150					9,150	9,150
<i>other services provided without charge by other departments</i>	4,825	4,825					4,825	4,825
Total cost of program	379,470	369,638	36,523	35,467	617,802	616,568	1,033,795	1,021,673
NORTHERN AFFAIRS PROGRAM								
Northern co-ordination and social development	6,442	6,258	63	82	350,441	350,354	356,946	356,694
Northern economic planning	5,638	4,714		140	3,687	3,752	9,325	8,606
Northern environmental protection and renewable resources	36,656	37,877	2,699	2,530	228	77	39,583	40,484
Northern non-renewable resources	9,450	8,322		297	136	103	9,883	8,709
Northern roads	1,073	572	19,311	18,869	3,956	3,349	24,340	22,790
Contributions to employee benefit plans	3,268	3,268					3,268	3,268
	62,527	61,011	22,370	21,905	358,448	357,635	443,345	440,551
<i>Less: receipts credited to revenue</i>	26,673	39,755					26,673	39,755
<i>Add: accommodation provided without charge by this department</i>	4,245	4,245					4,245	4,245
<i>accommodation provided without charge by Public Works</i>	4,071	4,071					4,071	4,071
<i>other services provided without charge by other departments</i>	856	856					856	856
Total cost of program	45,026	30,428	22,370	21,905	358,448	357,635	425,844	409,968
NATIVE CLAIMS PROGRAM								
Establishment of claims					2,599	2,558	2,599	2,558
Settlements					18,880	15,789	18,880	15,789
Total cost of program					21,479	18,347	21,479	18,347
NORTHERN CANADA POWER COMMISSION								
Hydro-generation investigation studies	1,900	1,900					1,900	1,900

* Includes "Return on investments"—Northern Canada Power Commission, \$16,734 and "Return on investments"—Native Claims Program, \$352.

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Grants			
<i>Reserves and trusts</i>			
Indian Annuities Treaty payments.....	793	793	765
Grants to British Columbia Indian bands in lieu of a per capita annuity	300	300	300
<i>Education</i>			
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	17,002	15,973	12,884
<i>Social services</i>			
Social assistance payments to individual Indians and Inuit	42,815	37,593	32,843
<i>Band government</i>			
Grants to Indian bands, their district councils and Inuit settlements to support their administration	17,013	14,130	12,777
	77,923	68,789	59,569
Contributions			
<i>Reserves and trusts</i>			
Contributions to Indian bands for land selection	662	1,256	1,788
Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	274	64	
Contribution to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	5,099	5,596	4,195
<i>Education</i>			
Contributions to Indian bands and Inuit settlements, their school boards, organizations or associations for educational services and facilities	116,559	127,049	96,359
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	17,189	16,439	17,446
<i>Economic and employment development</i>			
Contributions to Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	39,234	36,444	29,302
Summer Youth Employment Program	2,016	1,968	2,798
Contributions to Indians for Indian economic development special projects funding program	8,000	7,612	
<i>Expenditures not required for the current year</i>			321
<i>Social services</i>			
Contributions to Indian bands, Inuit settlements and provincial governments for social assistance, including payments to non-Indians residing on Indian reserves	114,147	113,016	95,659
Contributions to Indian bands and Inuit settlements for care, rehabilitation and preventative services	16,558	16,507	11,647
<i>Community infrastructure and services</i>			
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:			
Capital	151,900	142,464	118,844
Maintenance and operation	26,650	26,914	24,048
Special Indian Constable Program	4,172	2,152	3,198
<i>Band government</i>			
Contributions to Indian bands and Inuit settlements for administrative overhead costs	20,860	30,260	22,126
Contributions to Indian bands and Inuit settlements for local development planning	9,587	6,604	9,319
Contributions to Indian associations for policy development and consultation	6,972	13,434	9,411
	539,879	547,779	446,461
	617,802	616,568	506,030
NORTHERN AFFAIRS PROGRAM			
Grants			
<i>Northern co-ordination and social development</i>			
Individuals or organizations for the advancement of Indian and Eskimo culture	30	30	49
Universities and others for northern research and northern scientific research expeditions	425	425	425
Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	150	150	100
Canadian universities and institutes for northern scientific research training	100	100	
<i>Expenditures not required for the current year</i>			6,958
<i>Northern economic planning</i>			
City of Whitehorse to assist in the establishment of the Yukon Pipeline Impact Information Centre	25	19	
<i>Northern environmental protection and renewable resources</i>			
Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	12	12	12
Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of government and industry relating to these issues	50	50	50
The Sixth International Conference on Port and Ocean Engineering under Arctic conditions to assist in defraying the costs	5	5	
Grant to the Canadian Institute of Resources Law to assist in advancing the law relating to Canada's natural resources	10	10	
<i>Northern non-renewable resources</i>			
Grants of \$10,000 to the British Columbia and Yukon Chamber of Mines; \$7,500 to the Alberta Chamber of Resources; \$20,000 to the Yukon Chamber of Mines; \$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	58	58	58

Grants and Contributions—Continued

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Continued			
NORTHERN AFFAIRS PROGRAM—Continued			
<i>Grants—Concluded</i>			
<i>Northern non-renewable resources—Concluded</i>			
Grants of \$5,000 to the Territories Accident Prevention Association; and \$1,500 to the Northwest Territories Mine Safety Association	6	6	6
Yukon Prospectors' Association	2	2	2
Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council	70	37	39
<i>Northern roads</i>			
Northern development mineral assistance grant	337		
	1,280	904	7,699
<i>Contributions</i>			
<i>Northern co-ordination and social development</i>			
Government of the Northwest Territories for hospital care of Indians and Inuit	6,828	6,828	6,533
Government of the Yukon Territory for hospital care of Indians	1,139	1,139	600
Government of the Northwest Territories for medicare of Indians and Inuit	983	982	663
Government of the Yukon Territory for medicare of Indians	373	373	166
Government of the Yukon Territory for low income rental-purchase housing	208	208	208
Eskimos for the purpose of furthering economic development among Eskimo people	1,708	1,648	81
Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	90	74	167
Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	396	396	396
Tagramiut Nipingat for a pilot project involving a multi-faceted communications system	56	55	170
Contributions to Inuit Associations for the purpose of providing a television and broadcasting service to Inuit communities in the Northwest Territories and Northern Quebec	1,700	1,700	
Summer Student Employment Program	10	7	
Contribution to the Association of Canadian Universities for Northern Studies for the International Symposium on Renewable Resources and the Economy of the North	15	10	
Contribution to Inuit Tapirisat of Canada for a pilot project involving a multi-faceted communications system ..	170	169	578
<i>Expenditures not required for the current year</i>			1,831
<i>Northern economic planning</i>			
Government of the Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities	400	400	
Government of the Yukon Territory to subsidize non-government domestic power consumers primarily in diesel serviced northern communities	513	513	
Government of the Yukon Territory under an interim subsidiary agreement on tourism development in the Yukon	591	536	294
Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	500	431	
Contributions to the Council for Yukon Indians to assist in training and employment liaison for native people ..	40	40	27
Dene Nation and the Government of the Northwest Territories for programs designed to enhance benefits from the Norman Wells oil field expansion and pipeline project	1,124	1,124	
Governments of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	65	61	270
Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	139	133	880
Governments of the Yukon and Northwest Territories to support non-government domestic power consumers primarily in diesel serviced northern communities	344	344	
<i>Expenditures not required for the current year</i>			1,112
<i>Northern environmental protection and renewable resources</i>			
Dene Nation to enable it and the metro association to provide advice to the department in wildfire management matters	151	151	
<i>Expenditures not required for the current year</i>			4
<i>Northern non-renewable resources</i>			
<i>Expenditures not required for the current year</i>			30
<i>Northern roads</i>			
Yukon Native Construction Association to assist in funding of the professional program manager and related administrative costs for the Yukon Construction Company	10	8	15
Government of the Northwest Territories for reconstruction of northern roads	3,555	3,341	3,232
<i>Expenditures not required for the current year</i>			7,973
	21,108	20,671	25,230
<i>Other transfer payments</i>			
<i>Northern co-ordination and social development</i>			
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	39,913	39,913	30,913

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
NORTHERN AFFAIRS PROGRAM—Concluded			
Other transfer payments—Concluded			
<i>Northern co-ordination and social development—Concluded</i>			
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	22,233	22,233	20,048
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories, the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	200,159	200,159	156,083
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	73,755 336,060 358,448	73,755 336,060 357,635	59,463 266,507 299,436
NATIVE CLAIMS PROGRAM			
Grants			
<i>Settlements</i>			
Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement.....	1,380	1,380	1,380
Grants to Indian bands for specific land claims.....	17,500 18,880	14,409 15,789	1,380
Contributions			
<i>Establishment of claims</i>			
Contributions to native claimants for the preparation and submission of claims.....	2,229	2,193	2,217
Contribution to the British Columbia Indian bands to support the negotiating process in the Cut-off Lands Claim.....	370	365	
<i>Settlements</i>			
Expenditures not required for the current year.....	2,599 21,479	2,558 18,347	1,000 3,217 4,597
Total	997,729	992,550	810,063

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Inuit Affairs Program	Northern Affairs Program	Native Claims Program	Subtotal	Northern Canada Power Commission	Total
(1) Salaries and wages	25,838 24,548 <i>19,165</i>	112,855 109,752 <i>104,084</i>	23,630 22,540 <i>20,686</i>		162,323 156,840 <i>143,935</i>		162,323 156,840 <i>143,935</i>
(1) Other personnel costs	3,694 3,916 <i>2,956</i>	20,183 21,030 <i>18,324</i>	4,708 5,145 <i>4,263</i>		28,585 30,091 <i>25,543</i>		28,585 30,091 <i>25,543</i>
(2) Transportation and communications	2,991 3,564 <i>2,291</i>	26,279 24,060 <i>22,285</i>	3,924 4,344 <i>4,054</i>		33,194 31,968 <i>28,630</i>		33,194 31,968 <i>28,630</i>
(3) Information	31 626 <i>9</i>	443 672 <i>361</i>	834 529 <i>909</i>		1,308 1,827 <i>1,279</i>		1,308 1,827 <i>1,279</i>
(4) Professional and special services	7,681 6,976 <i>2,511</i>	140,725 152,207 <i>136,589</i>	12,948 8,323 <i>7,367</i>		161,354 167,506 <i>146,467</i>		161,354 167,506 <i>146,467</i>
(5) Rentals	757 771 <i>568</i>	1,549 2,310 <i>1,886</i>	7,479 13,599 <i>14,363</i>		9,785 16,680 <i>16,817</i>		9,785 16,680 <i>16,817</i>
(6) Purchased repair and upkeep	270 257 <i>184</i>	9,853 7,927 <i>7,159</i>	5,249 1,155 <i>983</i>		15,372 9,339 <i>8,326</i>		15,372 9,339 <i>8,326</i>
(7) Utilities, materials and supplies	1,172 658 <i>1,160</i>	26,875 27,997 <i>22,261</i>	2,819 5,336 <i>4,512</i>		30,866 33,991 <i>27,933</i>		30,866 33,991 <i>27,933</i>
(8) Construction and acquisition of land, buildings and works		22,260 20,872 <i>19,461</i>	20,175 19,327 <i>19,892</i>		42,435 40,199 <i>39,353</i>		42,435 40,199 <i>39,353</i>
(9) Construction and acquisition of machinery and equipment	36 348 <i>154</i>	3,420 4,125 <i>3,110</i>	2,045 1,690 <i>1,179</i>		5,501 6,163 <i>4,443</i>		5,501 6,163 <i>4,443</i>
(10) Grants, contributions and other transfer payments		617,802 616,568 <i>506,032*</i>	358,448 357,635 <i>299,436</i>	21,479 18,347 <i>4,597</i>	997,729 992,550 <i>810,065*</i>		997,729 992,550 <i>810,065*</i>
(12) All other expenditures	40 20 <i>46</i>	24,071 16,740 <i>15,179</i>	1,086 928 <i>149,116</i>		25,197 17,688 <i>164,341</i>	1,900 1,900 <i>296</i>	27,097 19,588 <i>164,637</i>
Total net expenditures	42,510 41,684 <i>29,044</i>	1,006,315 1,004,260 <i>856,731</i>	443,345 440,551 <i>526,760</i>	21,479 18,347 <i>4,597</i>	1,513,649 1,504,842 <i>1,417,132</i>	1,900 1,900 <i>296</i>	1,515,549 1,506,742 <i>1,417,428</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

* Includes \$1,504 related to provincial reciprocal tax payments and licences.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
INDIAN AND INUIT AFFAIRS PROGRAM				
<i>Community infrastructure and services</i>				
Atlantic—				
Lennox Island—School	644	342	385	604
Membertou—Development of residential land	461	317	317	317
Red Band—School	760	20	15	30
Shubenacadie—Extension of service	1,022	19	19	163
Big Cove—Junior High	1,030	3	3	3
Chapel Island—School	510	107	107	107
Burnt Church—Extension of service water and sewer	396			308
Wagmatcook—School	3,021			11
Quebec—				
Amos—Water and sewer	1,777	182	182	729
Caughnawaga—Water and sewer	7,945	511	511	7,556
Rupert House—Water and sewer	6,697	1,642	1,810	3,562
Maniwaki—Water and sewer	490	90	90	427
Caughnawaga—School	2,741	721	720	1,016
Bersimis—Municipal services	1,856	332	331	1,815
Obedjiwan—Sewage	1,259	94	86	1,059
Manouane—Sewage	1,200	131	127	781
La Romaine—Municipal services	1,986	1,643	1,643	1,986
Pointe-Beleu—Municipal services	1,475	480	475	658
Maniwaki—Roads and bridges	1,280	50	30	461
Waswanipi—Water and sewer	2,062	35	35	1,907
Eastmain—Water and sewer	4,500	55	55	230
Pointe-Beleu—Water and sewer	2,572	74	74	2,572
Mistassini—Water and sewer	1,659	316	316	762
Paint Hills—Municipal services	6,100	100	100	100
Schefferville—Relodging—Naskapis	6,673	2,183	2,183	2,183
Nemaska—Municipal services	1,600	200		667
Maliotenam—Municipal services	3,268			1,706
Mingan—Municipal services	1,327			339
Arctic—Electrification (8 Inuit communities)	16,125			(f)
Lorette—School construction	1,198	1,087	1,082	1,162
Maniwaki—School construction	985			985(f)
Paint Hills—Electrification	1,888			371
Obedjiwan—Electrification	1,147			
Chisasibi—School construction	4,269		1,115	1,115
Bersimis—School construction	2,589	22	21	21
Weymontachie—School construction	674	2	2	2
Mingan—School (2 rooms)	286	60	58	285
Ontario—				
Cornwall Island—New school	2,458	1,545	1,539	2,390
Long Lake No. 58—Water and sewer	1,864	80	80	146
Wilomet Lake—Services (water and sewer)	4,079	708		32
Webequie—Electrification	626	81		626(f)
Fort Hope—Electrification	531	63		531(f)
Long Lake No. 77—Water and sewer extension	800	26	26	26
Tyendinaga Bayshore—Water and sewer	1,993	1,066		75
Garden Village—Water	809	212		51
Pic Heron—Water	814	688	84	24
Martin Falls—Electrification	916	350		1
Saugeen Village—Drainage	566	126	126	259
Rankin—Municipal services, Phase 1	564	135		35
Spanish River—Road, water system	1,267	1,003	1,003	1,086
Rama—Water system	1,800	572		90
Bearskin Lake—Electrification	835	322		
Fort William—Major drainage	603	195	195	369
Martin Falls—Water	938	14	14	27
Oneida—Water extension	740	13	11	374
Islington—Sewer	831	14	12	25
Six Nations—Water	3,878	3	3	39
Shesheganwan—Water	433	339	339	361
Attawapiskat—Water	3,610	2	2	20
Garden River—Water	1,410	28	28	103
Bearskin—Electrification	1,282	27	27	34
Serpent River—Water	726	18	18	41
Islington—Water supply	616	548	548	575
Moose Factory—Water and sewer	6,000			94
Webequie—Water	1,152			27
Kashechewan—Water	1,200			26
Big Trout Lake—School	3,430			
Pikangikum—School	4,768			1
Pikangikum—Sewage	843			
Lac La Croix—Multipurpose building	776			349
Et Albany—Water and sewer	1,020			25

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT—Continued				
INDIAN AND INUIT AFFAIRS PROGRAM—Continued				
<i>Community infrastructure and services—Continued</i>				
<i>Ontario—Concluded</i>				
Deer Lake—Electrification	1,235			
St. Regis—Chenial municipal services	512			40
Attawapiskat—Water	960			18
Martin Falls—Electrification	733			1
Garden Village—Water system	890			
Tyendinaga Bay—Water	1,952			75
Saugeen—Drainage	399			133
Sarnia—Erosion	429			
Spanish River—Water—Espaniel sub-division	1,267	1,003	1,003	1,086
Winisk—Electrification	985			
Wikwemikong—Sewer treatment plant	1,157			
Rankin—Municipal services	564			35
<i>Manitoba—</i>				
Mc-Ke-Si—Winter roads	8,662	1,475	757	1,156
Split Lake—Road construction	320	320	128	128
God's Lake—Water system	1,522	222	89	454(f)
Poplar River—Water system	1,809	692	267	829(f)
St. Theresa Point—Water system	769	749	300	306(f)
Berens River—Water system	770	320	216	436
Lac Brochet—Water system	732	32	13	13
Oxford House—Water system	405	390	156	162(f)
Poplar River—School sewage	2,741	53	37	2,720(f)
Jackhead—School complex	1,179	30	30	1,179
Lake St. Martin—School	1,832	140	137	1,744
Pukatawagan—School addition	3,457	14	14	2,445
Cross Lake—School and teacherage	14,623	60	58	321
Sandy Bay—School	8,369	246	245	403
Shamattawa—School complex	7,426	71	63	65
Chemawawin—School sewage system	1,158	10	10	1,079
God's River—School	3,621			
Garden Hill—8 Unit—Teacherage	447	372	372	372
Churchill—Electrification	725	436	436	436
Long Plain—Water system	498	364	364	498(f)
Little Grand Rapids—Access roads	465	18	7	398(f)
God's River—Road construction	202	159	64	256(f)
Norway House—Road construction	987	425	209	209(f)
Garden Hill—Road construction	769	769	308	308(f)
Bloodvein—School	4,431	1		
Little Saskatchewan—School	506	506	506	506(f)
St. Theresa Point—Classroom	466	462	462	462
Nelson House—Temporary school facilities	862	86	86	861(f)
Cross Lake—Temporary classroom and trailer	200	260	260	260(f)
God's Lake—Classroom and teacherage	679	256	254	254
Sandy Bay—Temporary classrooms	845	845	845	845(f)
Fisher River—School addition	495	495	495	495(f)
Little Grand Rapids—School	475	400	400	400(f)
Little Black River—Water system	280	5	5	5
Lac Brochet—Electrification	770	145	145	765(f)
Norway House—Rosville elementary school	5,619		10	10
Easterville—School	1,158			1,069(f)
Pukatawagan—Water system	928			218
Ft. Alexander—North Shore Road	498			199(f)
Red Sucker—Water system	663			279(f)
Norway House—Water System	553			176(f)
<i>Saskatchewan—</i>				
Surgeon Lake—School	3,421	1,275	1,727	2,470
Red Earth—Water and sewer W/N	366	124	117	140
Thunderchild—School—Vote 10	2,115	438	433	465
English River—Water and sewer	1,887	324	40	64
Black Lake—Water and sewer	386	2	2	50
Canoe Lake—Water and sewer W/N	1,200	443	280	316
Buffalo River—Planning water	928	20	42	69
Flying Dust—Water and sewer	1,045	6	1	67
Pelican—School	2,143	461	39	39
Vehicle replacement	400		388	388(f)
Lac La Ronge—School	1,933	118		1,815(f)
Red Earth—School	1,802	94	55	1,764(f)
Beauval—School addition	1,304	33	18	1,289
Ministikwan—Addition	250	25	25	250(f)
Fire protection W/N	440	176	212	212(f)
La Loche—Road and water system	391	50	53	159
Turnor Lake—Water and sewer W/N	928			22
Duck Lake—Student residence	311	26	27	27

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT—Continued				
INDIAN AND INUIT AFFAIRS PROGRAM—Continued				
<i>Community infrastructure and services—Continued</i>				
<i>Saskatchewan—Concluded</i>				
Grandmother's Bay and Missinipi—Electrification W/N	400	112	340	340(f)
Montreal Lake—School	2,469	1,016	1,169	1,915
Shoal Lake—Multi-purpose design and construction	500	100	10	10
Southend—Centre W/N	250	6	3	3
Grandmother's Bay—School	250	250	236	236(f)
Poorman—School	500	500	500	500(f)
Saulteaux—School	820	250	250	250
Standing Buffalo—School	500	500	500	500(f)
Sturgeon Lake—School furnishings	300	300	300	300(f)
Makwa Lake—Purpose building	570	100	226	226
Sweetgrass—Complex	338	153		338
Wollaston Lake—Water and sewer	269	38	38	38(f)
James Smith—School	6,305			17
Black Lake—School	2,656			
Beardy's—Sewage	605	245	245	245(f)
Pelican Narrows—Water and sewer	3,612			6
Mosquito—Grizzly Bear's Head School	977	977	977	977(f)
Waterhen—School addition	961			
Beauval—Dam	384			383(f)
Beardy's—School	3,604			
Red Pheasant—School	3,890	180		
Fond du Lac—School addition	2,141			
Pelican Lake—School	1,127			
Dillon—School	1,695			
Little Pine—School	5,221	507		
Alberta—				
Beaver Lake—Roads	1,573	198	198	325
Alexis—Water and sanitation	1,818	285		467
Saddle Lake—Municipal water systems	1,744	250	250	944
Cold Lake—Water and sewer	1,935	33	33	33
Saddle Lake—Roads	1,405	5	5	105
Kehewin—Sewage construction	454	17	34	454(f)
Goodfish Lake—Municipal services	1,879	40	40	40
Ermineskin—Gym	1,332	4		288
Frog Lake—Three—Classroom addition	303	44	42	303(f)
Sturgeon Lake—Water treatment plant	555	267	40	207
Gooderham—School	2,798	110	87	102
North Tallcree—School	808	46	41	41
Fox Lake—Sewer	454	5	2	454(f)
Driftpile—Core area services	1,425	25	25	25
Bishop/Piche—Burned school replacement	1,109	1,102	1,109	1,109(f)
Beaver Lake—School	777	59	56	56
Goodfish Lake—School addition and renovation	450	15	15	15
Portable classrooms	371	440	371	371(f)
Ft. Chipewyan—Water and sewer	3,202	600	1,185	1,187
Sucker Creek—Water supply	311	110	220	241
Kehewin—Roads	962	2	2	2
Desmarais—Water and sewer	371	124	247	247
Boyer River—Water supply	326	104	203	226
Standoff—Water and sewer	1,609			400
Morley—School	2,000			
Driftpile—School addition	423			
Assumption—Renovation	378			288
Driftpile—Construct water system	539			
Saddle Lake—Roads	1,550			100
Assumption—Water and sewer	4,982			
British Columbia—				
Chilcotin—School addition	952	316	573	923
Anahim Flats—Drainage, water and sewer	605	248	248	505
Mt. Currie—Sub-division	3,613	669	92	769
West Bank—Sub-division	550	16		530
Bella Bella—Water and sewer	1,065	205	302	935
Kispiox—Domestic water and sewer	691	271	380	617
Kitasoo—Hydro	612	38	38	612(f)
Bella Coola—Sub-division	1,283	250	250	786
Douglas Lake—Drainage, water and sewer	487	138	138	427
Tache—School and teacherage	2,864	30	32	97
Lower Similkameen—Erosion control	462	150	294	294
Stuart—Trembleur (Tache)—Sewer	1,898	1,756	1,756	1,816
Stoney Creek—Sewer	1,109	8	8	1,109(f)
West Bank—Sub-division	550	16		472
Stuart—Trembleur—Sewer	1,898		1,750	1,810
Anahim's Flats—IR No 1	650			(f)

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT—Concluded				
INDIAN AND INUIT AFFAIRS PROGRAM—Concluded				
<i>Community infrastructure and services—Concluded</i>				
<i>British Columbia—Concluded</i>				
Anahim Lake—Drainage, water and sewer—Phase I	680			(f)
Anahim Flats—Drainage, water and sewer	605	248	248	505
<i>Yukon</i>				
Dawson—Capital construction flood damage	700			
<i>All regions—</i>				
Housing—Ongoing			73,769	
Joint schools			6,690	
NORTHERN AFFAIRS PROGRAM				
<i>Northern environmental protection and renewable resources</i>				
<i>Northwest Territories—</i>				
Fort Smith—Warehouse	518			
<i>Northern roads</i>				
<i>Yukon—</i>				
Dempster Highway (Km 125-671)	105,687	1,728	2,203	98,397
Nahanni Range Road—Bridges	4,100	2,860	10	10
Dempster Highway—Reconstruction (Mile 0-78)	15,206	874	162	3,206
Carcross-Skagway Road—Reconstruction (Mile 35-50)	4,814	326	326	4,488
<i>British Columbia—</i>				
Carcross-Skagway Road (Km 80-136)	10,627	206	166	10,461
<i>Northwest Territories—</i>				
Liard Highway (Km 0-254)	55,800	13,065	14,918	45,800
Mackenzie Highway				73,000
Liard Highway (Mile 21-158)	51,542			29,449
Mackenzie Highway (Mile 931-964)	2,572			1,132

(f) Project completed.

Revenue

	1981-82	1980-81	1981-82	
	\$	\$	\$	\$
DEPARTMENT				
Comparative Summary				
Non-Tax Revenue—				
A Return on investments.....	24,507,813	23,119,977		
B Refunds of previous years' expenditure.....	14,400,458	3,994,001		
C Services and service fees.....	788,352	1,954,259		
D Privileges, licences and permits.....	24,784,474	29,394,527		
E Proceeds from sales.....	230,375	208,987		
F Miscellaneous.....	2,325,461	1,432,670		
Total.....	67,036,933	60,104,421		
			1981-82	
			\$	\$
Details				
Non-Tax Revenue—				
A Return on investments:				
Loans, investments and advances—				
Crown corporations and agencies—				
All other—				
Northern Canada Power Commis-				
sion—Interest.....	16,733,969			
Other—				
Provincial and territorial govern-				
ments—				
Government of the Northwest Territo-				
ries—Interest.....	1,625,169			
Government of the Yukon Territory—				
Interest.....	3,357,366			
Yukon Territory small business				
loans—Interest.....	53,345			
Private sector enterprises—				
Canadian Arctic Producers Limited—				
Interest.....	19,482			
Miscellaneous—				
Eskimo loan fund—Interest.....	58,092			
Native claimants—Interest.....	351,628			
Indian economic development—				
Interest.....	1,785,348			
Indians and Inuit of Quebec—Interest	266,875			
		24,251,274		
Other accounts—				
Sundries—Interest.....		256,539		
		24,507,813		
B Refunds of previous years' expenditure: reim-				
bursment of operation and maintenance,				
\$9,303,822; capital costs, \$583,890; sundries,				
\$2,305,794; adjustment to prior year's Pay-				
ables at Year End (PAYE), \$2,206,952.....		14,400,458		
C Services and service fees: land use registrars				
fees, \$136,105; utilities, \$611,953; sundries,				
\$40,294.....		788,352		

D Privileges, licences and permits: Canada min-				
ing—Fees, \$483,004; leases, \$1,057,013; roy-				
alties, \$6,978,363; coal leases, \$93,354; Inuit				
rental housing, \$42,592; forestry, \$16,250;				
land and building rentals, \$5,332; land use				
fees, \$401,431; living accommodations and				
services, \$651,907; metallic and non-metallic,				
\$48,932; oil and gas—Leases, \$7,599,065;				
royalties, \$4,483,118; placer mining,				
\$312,264; quarrying royalties, \$90,324; water				
rentals, \$29,731; Yukon quartz mining—Fees				
and leases, \$1,588,800; royalties, \$7,711; sun-				
dries, \$895,283.....			24,784,474	
E Proceeds from sales: meals, \$9,464; publica-				
tions, \$35,536; sundries, \$185,375.....			230,375	
F Miscellaneous: oil and gas forfeitures, \$72,646;				
transfers from provincial and territorial gov-				
ernments, \$1,492,276; sundries, \$760,539.....			2,325,461	

Appendix

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1982

	1982	1981		1982	1981
	\$	\$		\$	\$
CAPITAL ACCOUNTS			DISBURSEMENTS—Concluded		
Balance at beginning of year.....	263,506,169 ⁽¹⁾	236,338,813	Band fund distribution—		
RECEIPTS—			Per capita cash distribution.....	17,587,915	21,077,966
Minerals—			Enfranchisement.....	1,133,888	202,118
Oil and gas bonus.....	195,577	26,791,825	Shares of transferred members.....	367,308	444,276
Oil and gas royalties.....	205,205,501	181,230,464 ⁽²⁾	Miscellaneous—		
Mining bonus and royalties.....	258,305	85,887	Transfers under Section 64.....	150,370,294	178,355,226
Gravel dues.....	300,443	127,784	Transfers under Section 69.....	59,850	
Other.....	1,061	188,226	Transfers for benefit of the bands.....		139,745
Oil and gas rentals.....		1,292	Other.....	50,186	200,000
British Columbia Agreement.....	4,874,001	16,676,393 ⁽²⁾	Adjustments to previous year.....		1,825
Sales—			Total disbursements.....	170,316,553	200,989,129
Land.....	360,691	12,027			
Other.....	84,090	4,262	Balance capital accounts March 31.....	310,634,880	263,695,175
Band enterprises—					
Band herds.....		2,514			
Farming.....		7,778			
Forestry—					
Wood.....	5,420	12,398			
Other.....		437			
Timber dues.....	785,255	2,315,788			
Leasing—					
Residential (cottages).....		576			
Commercial and industrial.....		52,421			
Other.....		175,044			
Miscellaneous—					
Housing.....	1,350	38,751			
Agricultural assistance to individuals.....	7,405				
Band loans (Section 64 (h)).....	8,437	6,733			
Compensations.....	1,959	247,166			
Shares of transferred members.....	242,932	189,694			
Adjustments applicable to other years.....	14,751				
Other.....	74,498	138,650			
Sundries—					
Band loans (Section 64 (j)).....	5,200	2,704			
Budget transfers.....	5,000,000	36,677			
Per capita distribution payment.....	18,388				
Total receipts.....	217,445,264	228,345,491			
DISBURSEMENTS—					
Resources and industrial development—					
Minerals.....		9,534			
Other.....	1,387				
Engineering and construction—					
Housing.....	1,226	108,338			
Roads and bridges.....		13,360			
Other.....	76,468	13,231			
Band owned buildings.....		350,000			
Branch or band administration—					
General.....		17,285			
Other.....	6,073				
Band enterprises—					
Farming operations.....	21,780	17,255			
Other.....		38,470			
Land purchases.....	108,220	500			
Forest protection.....	200				
Wood cutting operation.....	20,000				
Other.....	511,758				

(1) Reflects internal adjustments between Capital and Revenue Accounts recorded in the accounts of Canada as: Indian Band Funds.

(2) Amends reporting in previous year's Public Accounts.

Appendix—Concluded

Indian Band Funds—Concluded

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1982—Concluded

	1982	1981		1982	1981
	\$	\$		\$	\$
REVENUE ACCOUNTS			DISBURSEMENTS—Concluded		
Balance at beginning of year	35,391,534 ⁽¹⁾	30,844,754	Engineering and construction—		
RECEIPTS—			Housing	37,589	91,155
Minerals—			Roads and bridges	3,907	
Oil and gas royalties	276,860	44,743	Water systems	2,590	5,941
Dues		11,783	Sanitation	153	487
Oil and gas rental	1,032,970	1,123,435	Electrification	34,529	1,470
Mining rentals	63,521	3,899	Band owned buildings	6,117	40,236
Surface rights	670,740	687,936	Other	6,775	
Other	65,573	167,836	Education in non-federal schools—		
Band enterprises—			Instruction	1,952	
Agriculture		1,280	Transportation and maintenance of		
Farming operations	33,315	18,524	pupils—		
Ranching operations	53,095	67,117	Student allowances for pupils in grades		
Grazing		9,998	1-13	802	
Other	2,047	12,680	Branch or band administration—		
Forestry	180,623	56,606	General	74,125	186,659
Timber dues		3,222	Office services	8,862	15,909
Leasing—Residential	1,716,635	1,512,560	Administration facilities	44,552	43,644
Leasing—Agriculture	1,681,208	1,872,760	Other	95,909	
Leasing—Commercial	504,004	775,087	Municipal services—		
Leasing—Other	695,314	1,014,689	Fire	500	2,419
Fishing and hunting	5,617	46,854	Street lighting	742	
Government interest on—			Other	7,225	
Band funds	43,817,247	30,194,205	Band enterprises—		
Other	47,014	179,936	Agriculture	680	5,534
Land claims	12,864,434		Farming operations	136,005	119,469
Contributions—			Ranching operation	72	
Grants	1,142	1,182	Other	732	
Other	4,113	790	Land purchase		7,000
Miscellaneous—			Forestry		120
Housing		5,000	Silviculture	2,765	
Band loans (Section 64(h))	23,140	9,693	Fishing	1,916	569
Band loans (Section 64 (j))		3,750	Recreational facilities	24,563	46,088
Compensations	455,681	2,310,259	Other		26,090
Fines and fees	7,061	12,975	Band fund distribution—		
Water systems	11,778	12,159	Pension	80	
Service charges	190,186	219,184	Per capita cash distribution	54,208	176,977
Shares of transferred members	62,159	51,447	Enfranchisement	308,460	49,452
Adjustments applicable to other year		1,825	Shares of transferred members	92,553	100,948
Transfer from Receiver General		9,789	Other	15,893	
Transfer from revenue	762,303		Transfer to capital	66,427	
Other	14,371	1,541,245	Transfer to revenue	699,877	
Per capita distribution payment	300,113		Transfer under Section 69	27,520,324	33,509,823
Interest from outside resources	2,089,335		Transfer to bands for capital expendi-		
Total receipts	67,631,599	41,984,448	tures	30,861	3,048,143
			Miscellaneous—		
			Other	37,162	10,024
			Adjustments applicable to other years	214,538	
			Total disbursements	29,695,356	37,626,674
			Balance revenue accounts March 31	73,327,777	35,202,528
DISBURSEMENTS—			⁽¹⁾ Reflects internal adjustments between Capital and Revenue Accounts record-		
Social programs—			ed in the accounts of Canada as: Indian Band Funds.		
Community services		25,875			
Administration	10,046				
Recreation	38,646	5,189			
Church, rectory, cemeteries	2,000				
Other	1,600				
Social assistance	2,850	393			
Other welfare services	58,225	62,738			
Burial of destitute Indians	4,986	10,387			
Other	9,931				
Resources and industrial development—					
Agricultural development	500	31,500			
Commercial farming and ranching	15,500				
Logging	2,013				
Fishing, including whaling	1,500				
Commercial primary production	1,800				
Domestic fishing	176	2,435			
Other	12,138				

⁽¹⁾ Reflects internal adjustments between Capital and Revenue Accounts recorded in the accounts of Canada as: Indian Band Funds.

SECTION 13

1981-82 PUBLIC ACCOUNTS

Industry, Trade and Commerce

Department
Canadian Commercial Corporation
Export Development Corporation
Federal Business Development Bank
Foreign Investment Review Agency
Standards Council of Canada

CONTENTS

	<i>Page</i>
Use of appropriations	13.4
Total cost of programs—Budgetary	13.10
Programs by activity—Budgetary	13.11
Grants and contributions	13.12
Budgetary expenditure by program and standard object	13.14
Revenue	13.15
Appendix	13.16

INDUSTRY, TRADE AND COMMERCE

Department

Objectives

TRADE-INDUSTRIAL PROGRAM

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

TOURISM PROGRAM

- To sustain orderly growth of tourism in Canada.

GRAINS AND OILSEEDS PROGRAM

- To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian firms for the account of foreign governments including the contracting for turn-key and multi-item acquisition projects.

Export Development Corporation

Objective

- To facilitate and develop trade between Canada and other Countries.

Federal Business Development Bank

Objective

- To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

- To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Use of Appropriations

Vote	Program	
DEPARTMENT		
TRADE-INDUSTRIAL PROGRAM		
	Budgetary	
1	Operating expenditures.....	\$ 131,889,000
	1c.....	3,556,000
	1d Payments to lenders of Consolidated Computer Inc., Finameco Ltd., and Finecomp Inc. in respect of loans insured pursuant to Industry, Trade and Commerce Vote 1a, Appropriation Act No. 1, 1980-81, and previous appropriation acts.....	94,000,000
	1e To extend the purposes of Industry, Trade and Commerce Vote 1a of Appropriation Act No. 1, 1980-81:	
	(a) to increase from \$1,000,000,000 to \$1,200,000,000 the provision of insurance of loans for purposes other than described in sub-paragraph (ii) of the said Vote 1a;	
	(b) to increase from \$130,000,000 to \$230,000,000 the provision of insurance for the purposes described in sub-paragraph (ii) of the said Vote 1a;	
	(c) to include the provision of insurance for the de Havilland DHC-8 aircraft in sub-paragraph (ii) of the said Vote 1a; and	1,555,000
	to provide a further amount of.....	2,335,000
	Transfer from TB Vote 5 ⁽¹⁾	\$ 7,668,000
5	Metric Commission—Operating expenditures.....	1,500,000
	5c.....	
6e	To extend the purposes of Industry, Trade and Commerce Vote 6a, Appropriation Act No. 1, 1980-81 in respect of loan guarantees to Canadair Limited:	
	(a) to deem the authority to guarantee to include other financial arrangements with financial institutions and all sums which may become payable in connection with such loans or other financial arrangements;	
	(b) to provide that the aggregate amount for which Her Majesty in Right of Canada would be liable as a result of a guarantee given under paragraph (a) may not exceed at any time the amount provided in the said Vote 6a as amended under paragraph (c) below;	
	(c) to increase from \$150,000,000 to \$1,350,000,000 the amount the Minister may guarantee; and	
	(d) to provide that this authority expire on March 31, 1991.....	
7e	To extend the purposes of Industry, Trade and Commerce Vote 7c, Appropriation Act No. 4, 1980-81 in respect of loan guarantees to The de Havilland Aircraft of Canada, Limited:	
	(a) to deem the authority to guarantee to include other financial arrangements with financial institutions and all sums which may become payable in connection with such loans or other financial arrangements; and	
	(b) to provide that the aggregate amount for which Her Majesty in Right of Canada would be liable as a result of a guarantee given under paragraph (a) may not exceed at any time the amount provided in the said Vote 7c.....	
10	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year not exceeding \$342,095,000 for the purposes of this Vote.....	\$ 273,676,000
	10c.....	90,600,000
	10e.....	30,985,000
	Transfer from TB Vote 10 ⁽¹⁾	110,692
15	Textile and Clothing Board—Operating expenditures.....	
20	Payment to Canadian Patents and Development Limited.....	
25	Payments in accordance with terms and conditions approved by the Governor in Council to companies engaged in ship repair on the Canadian East and West coasts for the construction or extension of dry docks and for the purchase and construction of supporting facilities.....	\$ 16,100,000
	25e.....	1,000,000
Stat	Liabilities under the Small Businesses Loans Act (R.S. c. S-10).....	
Stat	Insurance payments under the Enterprise Development Program.....	
Stat	Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	
Stat	Contributions to employee benefit plans.....	
Stat	Payments pursuant to Sections 31 and 32 of the Export Development Corporation Act.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Total program—Budgetary	
	Non-budgetary	
L16b	Loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act:	
	(a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round Tariff reductions made by Canada resulting in exceptional problems of adjustment;	
	(b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment;	
	(c) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and	
	(d) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes.	
	Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:	
	(a) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding \$200,000; and	
	(b) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.	
	The total amount authorized is \$20,000,000. (Appropriation Act No. 1, 1974). (Gross)	
L20a	Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including material suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital. The total authority granted for this purpose is \$107,000,000. (Appropriation Acts No. 3 and 4, 1973). (Gross).....	
L30	Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to the defence industry. (Gross).....	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
233,335,000		233,335,000		233,335,000	231,382,172	1,952,828		120,977,037
9,168,000		9,168,000		9,168,000	8,973,935	194,065		5,958,794
1		1		1		1		
1		1		1		1		
395,371,692		395,371,692		395,371,692	410,007,086	(14,635,394)		249,557,592
920,000		920,000		920,000	610,635	309,365		638,911
350,000		350,000		350,000	350,000			1,074,762
17,100,000	(1,914,273) ⁽²⁾	15,185,727		15,185,727	13,125,785	2,059,942 ⁽³⁾		22,214,273
7,000,000	(525,218)	6,474,782		6,474,782	6,474,782			5,058,442
15,500,000	28,757,098	44,257,098		44,257,098	44,257,098			8,402,122
24,600	18,375	42,975		42,975	42,975			24,975
10,453,000	1,652,000	12,105,000		12,105,000	12,105,000			9,331,000
	2,186,785	2,186,785		2,186,785	2,186,785			2,778,889
	20,794	20,794		20,794	20,794			156,846
689,222,294	30,195,561	719,417,855		719,417,855	729,537,047	(10,119,192)		426,173,643
			5,743,756	5,743,756			5,743,756	
			32,427,203	32,427,203			32,427,203	
20,000,000	(5,793,143) ⁽²⁾	14,200,857		14,200,857	11,218,159	2,982,698		21,466,678

Use of Appropriations—Continued

Vote	Program
DEPARTMENT—Concluded	
TRADE-INDUSTRIAL PROGRAM—Concluded	
Non-budgetary—Concluded	
L30	Loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and to whom a loan had been made thereunder for the purpose of protecting the Crown's interest in the assets securing such loan, and to further authorize the General Adjustment Board, on behalf of Her Majesty in Right of Canada, to guarantee in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by private lenders approved by the Board to the said persons described above for the aforementioned purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 3, 1976). (Gross)
L35	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council, <ul style="list-style-type: none"> (a) for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or other commercial activity; or (b) to a person who has previously obtained assistance under a program of assistance to industry or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom. (Gross)
L40	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, <ul style="list-style-type: none"> (a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, insurance of a loan, or contribution made to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a board established pursuant to Section 7 of the Department of Industry, Trade and Commerce Act <ul style="list-style-type: none"> (i) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) the stock option should be exercised to protect the Crown's interest in respect of the loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired. (Gross)
L41c	Loans to The de Havilland Aircraft of Canada Limited in accordance with terms and conditions approved by the Governor in Council to finance the rate tooling for the DHC-7 aircraft, such loans to be recovered on the sale of such aircraft as provided for under Industry, Trade and Commerce Vote L45, Appropriation Act No. 2, 1980-81. (Gross)
L42e	To extend the purpose of Industry, Trade and Commerce Vote L33a, Appropriation Act No. 3, 1978-79 to provide for Canada's participation in the International Tin Council for the fiscal year 1982-83. (Gross)
L46b	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979; such payments and guarantees not to exceed in the aggregate \$12,500,000. (Gross)
Stat	Participation in the international natural rubber buffer stock
L47b	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate \$10,380,000 US. (Gross) <ul style="list-style-type: none"> Amount brought forward in CDN\$ Translation to US\$ at beginning (\$1.1844CDN = \$1US) US\$ balance Translation to CDN\$ at end of year (\$1.2271CDN = \$1US)
Stat	Purchase of shares in respect of Canada's participation in the first account of the Common Fund
L66c	Loans under the Pharmaceutical Industry Development Assistance Program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The total amount authorized is \$2,000,000. (Appropriation Act No. 1, 1968). (Gross)
L97b	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time. (Appropriation Act No. 1, 1970). (Net)
Use of non-budgetary appropriations not required for the current year	
Total program—Non-budgetary	
TOURISM PROGRAM	
Budgetary	
45	Program expenditures, the grant listed in the Estimates and contributions \$ 33,271,000 <ul style="list-style-type: none"> 45c 3,900,000 45e 686,624 Transfer from TB Vote 10⁽¹⁾ 1,139,666
Stat	Contributions to employee benefit plans
Total program—Budgetary	
GRAINS AND OILSEEDS PROGRAM	
Budgetary	
50	Operating expenditures \$ 19,893,000
55	The grant listed in the Estimates and contributions 10,600,000 <ul style="list-style-type: none"> 55c
Stat	Payments in connection with the Prairie Grain Advance Payments Act (R.S. c. P-18)
Stat	Payments in connection with the Western Grain Stabilization Act (S.C. 1974-75-76, c. 87)
Stat	Contributions to employee benefit plans
Use of appropriations not required for the current year	
Total program—Budgetary	
Total Budgetary	
Total Non-budgetary	

Appropriations								
Authorities in Estimates	Current year		Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
			569,279	569,279			569,279	
5,000,000		5,000,000		5,000,000		5,000,000		
300,000		300,000		300,000		300,000		
367,400	(170,200)	197,200		197,200	110,312	86,888		1,366,088
1	2,812,499	2,812,500		2,812,500	2,812,500			
4,500,000	(4,500,000)		12,500,000	12,500,000	4,775,194		7,724,806	
4,500,000	(4,500,000)		12,500,000	12,500,000	4,775,194		7,724,806	
			12,294,072 (1,914,072) 10,380,000 US	10,380,000 US			10,380,000 US	
2,633,000	(2,633,000)		2,357,298	2,357,298			2,357,298	
2,633,000	(2,633,000)		12,737,298	12,737,298			12,737,298	
			521,055	521,055			521,055	
			1,363,251	1,363,251	95,510		1,267,741	(136,532)
32,800,401	(10,289,844)	22,510,557	65,861,842	88,372,399	19,011,675	8,369,586	60,991,138	307,986
								23,004,220
38,997,290		38,997,290		38,997,290	38,117,167	880,123		30,611,336
1,107,000	175,000	1,282,000		1,282,000	1,282,000			979,000
40,104,290	175,000	40,279,290		40,279,290	39,399,167	880,123		31,590,336
2,906,000		2,906,000		2,906,000	2,431,982	474,018		1,850,113
30,493,000		30,493,000		30,493,000	28,653,543	1,839,457		23,591,920
13,000,000	(265,548)	12,734,452		12,734,452	12,734,452			2,710,223
109,000,000	(14,679,664)	94,320,336		94,320,336	94,320,336			119,416,316
231,000	37,000	268,000		268,000	268,000			159,000
155,630,000	(14,908,212)	140,721,788		140,721,788	138,408,313	2,313,475		1,827,806
								149,555,378
884,956,584	15,462,349	900,418,933		900,418,933	907,344,527	(6,925,594)		607,319,357
32,800,401	(10,289,844)	22,510,557	65,861,842	88,372,399	19,011,675	8,369,586	60,991,138	23,004,220

Use of Appropriations—Concluded

Vote	Program		
CANADIAN COMMERCIAL CORPORATION			
	Budgetary		
60	Program expenditures	\$	13,417,000
	60c		3,900,000
	60e		1,400,000
	Non-budgetary		
Stat	Section 8(2) of the Canadian Commercial Corporation Act, Chap. 10, Geo. VI, 1946-47, C. 40, C. 35 R.S. 1968-69, C. 28, C. 6, R.S. 1970 states loans available to the Corporation not exceeding the aggregate of \$10,000,000. (Net)		
EXPORT DEVELOPMENT CORPORATION			
	Budgetary		
63c	Payment to the Export Development Corporation for operating losses		
	Non-budgetary		
Stat	Payments representing the subscription by the Minister of Finance for capital stock in the Corporation under the authority of Section 11 of the Export Development Act. The Act provides that the authorized capital of the Corporation shall be \$1,000,000,000. (Gross)		
Stat	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14 of the Export Development Act. Section 14 limits the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13. The aggregate amount of borrowings shall not exceed an amount equal to ten times the aggregate of authorized capital and the amount credited to the capital surplus account of the Corporation. (Net)		
Stat	Authority in accordance with terms and conditions prescribed by Section 31 of the Export Development Act and limited to \$2,500,000,000 less loans, commitments by Section 32. (Net)		
	Total program—Non-budgetary		
FEDERAL BUSINESS DEVELOPMENT BANK			
	Budgetary		
65	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act		
	Non-budgetary		
Stat	Capital paid in under authority of Sections 28 and 52 of the Federal Business Development Bank Act, the paid-in capital of the corporation shall not exceed \$475,000,000 less retained earnings. (Statutes of Canada 1980, chap. 20). (Net)		
Stat	Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund pursuant to Section 30 of the Federal Business Development Bank Act. Section 31 of the Act limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation, and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it shall not, at any time, exceed twelve times the capital of the Corporation (or up to 15 times with the approval of the Governor in Council) and may never exceed \$3.2 billion. (Net)		
	Total program—Non-budgetary		
FOREIGN INVESTMENT REVIEW AGENCY			
	Budgetary		
70	Program expenditures	\$	4,538,000
	70c		118,000
	Transfer from TB Vote 5 ⁽¹⁾		33,632
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
STANDARDS COUNCIL OF CANADA			
	Budgetary		
75	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act		
	Total Budgetary		
	Total Non-budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).⁽³⁾ Includes \$1,600,000 of frozen funds not available for use. This was to cover the loss of revenue to the federal Government from the non-collection of taxes re the Metric Scales Conversion Program.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
18,717,000		18,717,000		18,717,000	18,717,000			23,811,618
			3,000,000	3,000,000	(7,000,000)		10,000,000	
36,000,000		36,000,000		36,000,000	36,000,000			
27,000,000	(27,000,000)		695,000,000	695,000,000	47,000,000		648,000,000	20,000,000
	(296,455,270)	(296,455,270)	6,849,801,674	6,553,346,404	(105,870,790)		6,659,217,194	(144,199,405)
27,000,000	(46,643,838) (370,099,108)	(46,643,838) (343,099,108)	1,850,823,585 9,395,625,259	1,804,179,747 9,052,526,151	(48,316,300) (107,187,090)		1,852,496,047 9,159,713,241	105,105,398 (19,094,007)
19,203,000		19,203,000		19,203,000	17,627,728	1,575,272		15,330,543
46,000,000	29,621,477	75,621,477	281,921,421	357,542,898	46,000,000		311,542,898	38,000,000
46,000,000	(476,623,135) (447,001,658)	(476,623,135) (401,001,658)	453,153,330 735,074,751	(23,469,805) 334,073,093	(171,000,000) (125,000,000)		147,530,195 459,073,093	(139,000,000) (101,000,000)
4,689,632 503,000 5,192,632	80,000 80,000	4,689,632 583,000 5,272,632		4,689,632 583,000 5,272,632	4,669,695 583,000 5,252,695	19,937 19,937		3,716,166 414,000 4,130,166
4,768,000		4,768,000		4,768,000	4,768,000			4,225,000
968,837,216 105,800,401	15,542,349 (827,390,610)	984,379,565 (721,590,209)	10,199,561,852	984,379,565 9,477,971,643	989,709,950 (220,175,415)	(5,330,385) 8,369,586	9,689,777,472	654,816,684 (97,089,787)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Add: Accommo- dation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT					
TRADE-INDUSTRIAL	1981-82	729,537	9,931	1,505	740,973
	1980-81	426,174	9,124	1,070	436,368
TOURISM	1981-82	39,399	771	183	40,353
	1980-81	31,590	771	131	32,492
GRAINS AND OILSEEDS	1981-82	138,408	190	36	138,634
	1980-81	149,555	190	21	149,766
	1981-82	907,344	10,892	1,724	919,960*
	1980-81	607,319	10,085	1,222	618,626*
CANADIAN COMMERCIAL CORPORATION	1981-82	18,717			18,717
	1980-81	23,812			23,812
EXPORT DEVELOPMENT CORPORATION	1981-82	36,000			36,000
	1980-81				
FEDERAL BUSINESS DEVELOPMENT BANK	1981-82	17,628			17,628
	1980-81	15,331			15,331
FOREIGN INVESTMENT REVIEW AGENCY	1981-82	5,253	477	75	5,805
	1980-81	4,130	447	50	4,627
STANDARDS COUNCIL OF CANADA	1981-82	4,768			4,768
	1980-81	4,225			4,225
Total	1981-82	989,710	11,369	1,799	1,002,878*
	1980-81	654,817	10,532	1,272	666,621*

*Does not include receipts credited to revenue.

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
TRADE-INDUSTRIAL PROGRAM								
Industry development	140,759	105,762	184	568	446,081	452,544	587,024	558,874
International trade development	59,182	90,139	59	270	14,596	14,596	73,837	105,005
Administration	33,474	34,797	1,011	870			34,485	35,667
Metric conversion	9,146	8,879	22	95	2,799	8,912	11,967	17,886
Contributions to employee benefit plans	12,105	12,105					12,105	12,105
	254,666	251,682	1,276	1,803	463,476	476,052	719,418	729,537
<i>Less: receipts credited to revenue</i>	<i>2,300</i>						<i>2,300</i>	
<i>Add: accommodation provided without charge by Public Works..</i>	<i>9,931</i>	<i>9,931</i>					<i>9,931</i>	<i>9,931</i>
<i>other services provided without charge by other departments</i>	<i>1,505</i>	<i>1,505</i>					<i>1,505</i>	<i>1,505</i>
Total cost of program	263,802	263,118	1,276	1,803	463,476	476,052	728,554	740,973
TOURISM PROGRAM								
Program management	4,198	3,704	16	21	50	50	4,264	3,775
Tourism development	2,848	2,851		1		1,512	4,924	4,364
Tourism marketing	29,798	29,965	11	13	2,076		29,809	29,978
Contributions to employee benefit plans	1,282	1,282					1,282	1,282
	38,126	37,802	27	35	2,126	1,562	40,279	39,399
<i>Add: accommodation provided without charge by Public Works..</i>	<i>771</i>	<i>771</i>					<i>771</i>	<i>771</i>
<i>other services provided without charge by other departments</i>	<i>183</i>	<i>183</i>					<i>183</i>	<i>183</i>
Total cost of program	39,080	38,756	27	35	2,126	1,562	41,233	40,353
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,154	2,682	20	18	30,494	28,654	33,668	31,354
Grains payments					107,054	107,054	107,054	107,054
	3,154	2,682	20	18	137,548	135,708	140,722	138,408
<i>Add: accommodation provided without charge by Public Works..</i>	<i>190</i>	<i>190</i>					<i>190</i>	<i>190</i>
<i>other services provided without charge by other departments</i>	<i>36</i>	<i>36</i>					<i>36</i>	<i>36</i>
Total cost of program	3,380	2,908	20	18	137,548	135,708	140,948	138,634
CANADIAN COMMERCIAL CORPORATION								
Administration and operations	18,717	18,717					18,717	18,717
EXPORT DEVELOPMENT CORPORATION								
Export Development Corporation	36,000	36,000					36,000	36,000
FEDERAL BUSINESS DEVELOPMENT BANK								
Management services	19,856	16,502					19,856	16,502
Management services administration	2,656	3,732					2,656	3,732
	22,512	20,234					22,512	20,234
<i>Less: revenues of the corporation</i>	<i>3,309</i>	<i>2,606</i>					<i>3,309</i>	<i>2,606</i>
Total cost of program	19,203	17,628					19,203	17,628
FOREIGN INVESTMENT REVIEW AGENCY								
Administration	5,201	5,161	72	92			5,273	5,253
<i>Add: accommodation provided without charge by Public Works..</i>	<i>477</i>	<i>477</i>					<i>477</i>	<i>477</i>
<i>other services provided without charge by other departments</i>	<i>75</i>	<i>75</i>					<i>75</i>	<i>75</i>
Total cost of program	5,753	5,713	72	92			5,825	5,805
STANDARDS COUNCIL OF CANADA								
National standardization					2,830	2,830	2,830	2,830
International standardization					1,938	1,938	1,938	1,938
Total cost of program					4,768	4,768	4,768	4,768

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
TRADE-INDUSTRIAL PROGRAM			
Grants			
<i>Industry development</i>			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	229	229	1,190
Canadian Food Industry Scholarship Fund to assist the up-grading of technological capability in the food industry ..	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	195	195	182
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	213	213	184
Grants and fellowships to advance the management capabilities and practices of Canadian industry	310	310	501
Tex-Scope Foundation of CEGEP of Bourchemin of St. Hyacinthe and the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist qualified students to specialize in textile management and technology courses	30	30	30
Grant to the Canadian Asbestos Information Centre	400	400	
	1,392	1,392	2,102
Contributions			
<i>Industry development</i>			
Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and services industries in Canada, including contributions under the Enterprise Development Program	136,258	134,665	55,002
Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability	143,088	154,935	94,932
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry	75,000	72,943	71,736
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	4,315	4,315	1,580
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	562	562	579
Payments to companies engaged in ship repair on the Canadian East and West coasts for the construction of dry docks and supporting facilities	15,186	13,126	22,214
Contribution towards the capital costs of trade and convention centres in Canada	17,250	17,598	9,276
Liabilities under the Small Businesses Loans Act	6,475	6,475	5,058
Insurance payments under the Enterprise Development Program	44,257	44,257	8,402
Payment of EDC insurance losses	2,187	2,187	2,779
Youth and Summer Job Corps	111	89	125
<i>International trade development</i>			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	14,596	14,596	11,402
<i>Metric conversion</i>			
Contributions to employed persons required to purchase duplicate measurement sensitive tools because of metric conversion	2,729	8,842	2,824
Contributions to retail food stores for costs directly attributable to the metric conversion of retail food scales	70	70	
	462,084	474,660	285,909
	463,476	476,052	288,011
TOURISM PROGRAM			
Grants			
<i>Program management</i>			
Tourism Industry Association of Canada	50	50	50
Contributions			
<i>Tourism development</i>			
Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to assist in achieving tourism objectives in fields such as research studies, education, training and new product/market development	47	46	40
Fees for memberships in international organizations—			
Pacific Area Travel Association	3		
Contributions for tourism development initiatives in Prince Edward Island	400	9	
Contribution to Festival du Voyageur Inc.	427	427	
Contributions for South-east New Brunswick Development Program	60		
Youth and Summer Job Corps	1,139	1,030	1,483
<i>Tourism marketing</i>			
Expenditures not required for the current year	2,076	1,512	40
	2,126	1,562	1,563
			1,613

Grants and Contributions—Concluded (in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
GRAINS AND OILSEEDS PROGRAM			
Grants			
<i>Marketing</i>			
Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	375	375	375
Contributions			
<i>Marketing</i>			
Fees for membership in the International Wheat Council	238	237	266
Canada Grains Council	90	86	60
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	18,669	17,403	16,589
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	200	103	288
Canadian International Grains Institute	979	963	822
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	1,296	851	818
Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil	4,385	4,385	
Contributions to assist the rapeseed crushing industry in Western Canada in adjusting to increased transport costs for rapeseed products	3,000	3,000	3,000
Contribution to the POS Pilot Plant Corporation	600	600	641
Payments to Canadian National Railway and Canadian Pacific Railway for 50 percent of the cost of rehabilitating boxcars	661	650	
<i>Expenditures not required for the current year</i>			2,561
<i>Grains payments</i>			
Payments in connection with the Prairie Grain Advance Payments Act	12,735	12,735	2,710
Payments in connection with the Western Grain Stabilization Act	94,320	94,320	119,416
	137,173	135,333	147,171
	137,548	135,708	147,546
	603,150	613,322	437,170
STANDARDS COUNCIL OF CANADA			
Grants			
Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	4,768	4,768	4,225
Total	607,918	618,090	441,395

Budgetary Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Sub-total	Canadian Commercial Corporation	Export Development Corporation	Federal Business Development Bank	Foreign Investment Review Agency	Standards Council of Canada	Total
(1) Salaries and wages	84,525 84,016 <i>73,722</i>	8,734 8,552 <i>7,457</i>	1,777 1,461 <i>1,164</i>	95,036 94,029 <i>82,343</i>				3,952 3,949 <i>3,182</i>		98,988 97,978 <i>85,525</i>
(1) Other personnel costs	15,355 15,332 <i>12,699</i>	1,702 1,698 <i>1,449</i>	268 268 <i>159</i>	17,325 17,298 <i>14,307</i>				583 583 <i>414</i>		17,908 17,881 <i>14,721</i>
(2) Transportation and communications	20,749 19,500 <i>15,699</i>	3,245 3,583 <i>3,084</i>	404 451 <i>310</i>	24,398 23,534 <i>19,093</i>				162 186 <i>146</i>		24,560 23,720 <i>19,239</i>
(3) Information	14,760 10,636 <i>8,453</i>	17,833 17,550 <i>12,692</i>	75 29 <i>5</i>	32,668 28,215 <i>21,150</i>				139 115 <i>103</i>		32,807 28,330 <i>21,253</i>
(4) Professional and special services	20,820 23,008 <i>18,960</i>	5,819 5,701 <i>4,614</i>	527 365 <i>247</i>	27,166 29,074 <i>23,821</i>				132 121 <i>122</i>		27,298 29,195 <i>23,943</i>
(5) Rentals	1,452 2,043 <i>1,611</i>	45 109 <i>49</i>	30 26 <i>10</i>	1,527 2,178 <i>1,670</i>				76 69 <i>61</i>		1,603 2,247 <i>1,731</i>
(6) Purchased repair and upkeep	326 464 <i>364</i>	29 14 <i>3</i>	3 8 <i>3</i>	358 486 <i>370</i>				45 42 <i>4</i>		403 528 <i>374</i>
(7) Utilities, materials and supplies	2,823 3,949 <i>3,510</i>	675 549 <i>556</i>	65 69 <i>56</i>	3,563 4,567 <i>4,122</i>				112 96 <i>82</i>		3,675 4,663 <i>4,204</i>
(9) Construction and acquisition of machinery and equipment	1,276 1,803 <i>1,035</i>	27 35 <i>62</i>	20 18 <i>54</i>	1,323 1,856 <i>1,151</i>				72 92 <i>16</i>		1,395 1,948 <i>1,167</i>
(10) Grants, contributions and other transfer payments	463,476 476,052 <i>288,011</i>	2,126 1,562 <i>1,613</i>	137,548 135,708 <i>147,546</i>	603,150 613,322 <i>437,170</i>					4,768 4,768 <i>4,225</i>	607,918 618,090 <i>441,395</i>
(12) All other expenditures	93,856 92,734 <i>2,110</i>	44 46 <i>11</i>	5 5 <i>1</i>	93,905 92,785 <i>2,122</i>	18,717 18,717 <i>23,812</i>	36,000 36,000 <i>15,331</i>	19,203 17,628 <i>15,331</i>			167,825 165,130 <i>41,265</i>
Total net expenditures	719,418 729,537 <i>426,174</i>	40,279 39,399 <i>31,590</i>	140,722 138,408 <i>149,555</i>	900,419 907,344 <i>607,319</i>	18,717 18,717 <i>23,812</i>	36,000 36,000 <i>15,331</i>	19,203 17,628 <i>15,331</i>	5,273 5,253 <i>4,130</i>	4,768 4,768 <i>4,225</i>	984,380 989,710 <i>654,817</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	168,818,585	197,371,668
B Refunds of previous years' expenditure	18,245,949	12,274,150
C Privileges, licences and permits	574,030	445,595
D Miscellaneous	23,859,222	7,674,471
Total	211,497,786	217,765,884
	1981-82	
	\$	\$

Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
Lending institutions—		
Export Development Corporation—		
Loans—Interest	86,613,251	
Federal Business Development Bank—		
Loans—Interest	80,650,362	
Other—		
Canadian Commercial Corporation—		
Loans—Interest	207,325	
Other—		
Private sector enterprises—		
Canadian manufacturers of automotive products—Interest ..		
Enterprise development program—Interest	117,579	
Footwear and tanning industries adjustment program—Interest ..	663,848	
Pharmaceutical industry development assistance program—Interest ..	209,876	
Miscellaneous—	10,714	
Personnel posted in Canada and abroad—Interest	78,910	
	168,551,865	
Other accounts—		
Program for advancement of industrial technology—Interest		
Miscellaneous—Interest	128,652	
	138,068	
	266,720	
	168,818,585	
B Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	16,317,683	
Adjustment to prior year's Payables at Year End (PAYE)	1,928,266	
	18,245,949	

Appendix

Standards Council of Canada

(Established by the Standards Council of Canada Act)

AUDITOR'S REPORT

THE STANDARDS COUNCIL OF CANADA

AND

THE HONOURABLE ANDRÉ OUELLET, P.C., M.P.,

MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1982 and the statements of operations and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
April 30, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	2,770,958	1,622,115	Accounts payable and accrued liabilities	521,412	349,562
Accrued interest	45,748	101,381	Customer and other deposits	6,460	8,083
Accounts receivable				527,872	357,645
Government of Canada	147,061	184,182	Provision for employee termination benefits	167,557	125,818
Other	40,584	31,160		695,429	483,463
Prepaid expenses	17,167	17,466			
			EQUITY OF CANADA		
			Surplus	2,326,089	1,472,841
	3,021,518	1,956,304		3,021,518	1,956,304

Approved:

JEAN R. ROY
President

R. L. HENNESSY
Executive Director

Appendix—Concluded

Standards Council of Canada—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenses		
Salaries, wages and employee benefits	2,056,671	1,703,424
Financial assistance to standards-writing organizations	755,000	700,000
Travel	577,314	539,598
Membership in international organizations	420,506	446,641
Publications and printing	319,197	258,103
Direct cost of standards purchases	293,183	279,018
Office accommodation	228,006	174,830
Telephone and postage	128,325	126,753
International secretariat costs	128,673	112,944
Professional and special services	100,602	81,175
Public relations	98,942	105,270
Office furniture and equipment	63,695	42,448
Meetings	28,482	29,316
Office supplies	28,323	23,736
Other	66,630	51,283
	5,293,549	4,674,539
Less: recoverable from Industry, Trade and Commerce re: GATT Enquiry Point operating costs	251,364	184,182
	5,042,185	4,490,357
Revenues		
Sale of standards	447,777	442,427
Interest on investments	668,531	301,428
Other income	11,125	12,846
	1,127,433	756,701
Net cost of operations	3,914,752	3,733,656
Parliamentary appropriation— Industry, Trade and Commerce Vote 75	4,768,000	4,225,000
Excess of parliamentary appropriation over net cost of operations for the year	853,248	491,344

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Appropriated		
Reserve towards cost of hosting the General Assembly of the International Organization for Standardization in 1982	151,528	135,000
Add: appropriated during the year	74,887	16,528
	226,415	151,528
Reserve towards cost of hosting the General Meeting of the International Electrotechnical Commission in 1985	87,190	81,000
Add: appropriated during the year	134,471	6,190
	221,661	87,190
Reserve for contingencies	46,874	46,874
Balance at end of the year	494,950	285,592
Unappropriated		
Balance at beginning of the year	1,187,249	718,623
Excess of parliamentary appropriation over net cost of operations for the year	853,248	491,344
	2,040,497	1,209,967
Less: appropriated during the year	209,358	22,718
Balance at end of the year	1,831,139	1,187,249
	2,326,089	1,472,841

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Operations

The Standards Council of Canada was created by Parliament as a statutory corporation under its own act to be the national co-ordinating body for voluntary standardization. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing co-ordinated by the Council.

Among its programs, the Council provides financial assistance to standards-writing organizations, travel assistance to Canadian delegates to international meetings, supports the program for the conversion of standards to the metric system of measurement, operates a self-funded standards sale service for Canadians for international and foreign national standards, and provides for Canadians a free national information service on standards.

2. Significant accounting policies

Statement of changes in financial position

A statement of changes in financial position has not been presented as, in the opinion of management, it would not add significantly to the information to be derived from these financial statements.

Office furniture and equipment

The costs of office furniture and equipment are charged to operations in the year of acquisition.

Foreign currency transactions

Gains and losses on purchases of international and foreign national standards in foreign currencies are recorded as part of the direct cost of those standards. Any amounts payable or receivable in foreign currencies at end of the year are translated into Canadian dollars at current rates of exchange.

Parliamentary appropriations

Parliamentary appropriations are recorded in the accounts when received.

SECTION 14

1981-82

PUBLIC ACCOUNTS

Justice

Department

Canadian Human Rights Commission

Commissioner for Federal Judicial Affairs

Law Reform Commission of Canada

Supreme Court of Canada

Tax Review Board

CONTENTS

	<i>Page</i>
Use of appropriations	14.4
Total cost of programs—Budgetary	14.6
Programs by activity—Budgetary	14.7
Grants and contributions	14.9
Budgetary expenditure by program and standard object.....	14.10
Revenue	14.11

JUSTICE

Department

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

CANADIAN UNITY INFORMATION OFFICE PROGRAM

- To promote Canadian unity.

Canadian Human Rights Commission

Objective

- To foster the principles that every individual should have equal opportunity to participate in all spheres of Canadian life and that the privacy of individuals should be protected.

Commissioner for Federal Judicial Affairs

Objectives

ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM

- To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM

- To provide central administrative services for the Canadian Judicial Council, the Federal Court of Canada, and federally appointed judges of the superior, county and district courts of the provinces and territories.

Law Reform Commission of Canada

Objective

- To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Supreme Court of Canada

Objective

- To provide a general Court of Appeal for Canada.

Tax Review Board

Objective

- To provide an easily accessible and independent tribunal for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	ADMINISTRATION OF JUSTICE PROGRAM		
	Budgetary		
1	Operating expenditures	\$	43,548,400
	1c		1,269,300
	1e		1,838,288
	Transfer from TB Vote 5 ⁽¹⁾		558,169
5	The grants listed in the Estimates and contributions	\$	33,784,800
	5c		638,900
	Transfer from TB Vote 10 ⁽¹⁾		439,455
Stat	Minister of Justice—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	CANADIAN UNITY INFORMATION OFFICE PROGRAM		
	Budgetary		
10	Program expenditures	\$	23,461,000
	10c		8,900,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
	CANADIAN HUMAN RIGHTS COMMISSION		
	Budgetary		
15	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS		
	ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM		
	Budgetary		
20	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM		
	Budgetary		
25	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	\$	1,772,000
	Less: transfer to Vote 30		29,999
30	Canadian Judicial Council—Operating expenditures	\$	230,000
	30e To authorize the transfer of \$29,999 from Justice Vote 25, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from Vote 25		29,999
Stat	Judges' salaries, allowances and annuities; and annuities to widows and children of judges		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	LAW REFORM COMMISSION OF CANADA		
	Budgetary		
35	Program expenditures	\$	3,178,000
	35c		658,500
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	SUPREME COURT OF CANADA		
	Budgetary		
40	Program expenditures and the grants listed in the Estimates		
Stat	Judges' salaries, allowances and annuities; and annuities to widows and children of judges		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	TAX REVIEW BOARD		
	Budgetary		
45	Program expenditures		
Stat	Members' salaries, allowances and annuities and amounts paid pursuant to Subsection 19(1) of the Tax Review Board Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
47,214,157	(379,353) ⁽²⁾	46,834,804		46,834,804	46,037,000	797,804		38,348,353
34,863,155		34,863,155		34,863,155	34,099,580	763,575		30,665,875
24,600	18,375	42,975		42,975	42,975			24,975
4,338,000	686,000	5,024,000		5,024,000	5,024,000			3,719,000
	1,646	1,646		1,646	1,646			356
86,439,912	326,668	86,766,580		86,766,580	85,205,201	1,561,379		72,758,559
32,361,000		32,361,000		32,361,000	27,577,847	4,783,153		25,119,469
325,000	51,000	376,000		376,000	376,000			262,000
32,686,000	51,000	32,737,000		32,737,000	27,953,847	4,783,153		25,381,469
119,125,912	377,668	119,503,580		119,503,580	113,159,048	6,344,532		98,140,028
5,318,000		5,318,000		5,318,000	5,072,194	245,806		4,103,863
477,000	75,000	552,000		552,000	552,000			385,000
5,795,000	75,000	5,870,000		5,870,000	5,624,194	245,806		4,488,863
4,391,000		4,391,000		4,391,000	4,379,509	11,491		3,718,377
414,000	65,000	479,000		479,000	479,000			358,000
4,805,000	65,000	4,870,000		4,870,000	4,858,509	11,491		4,076,377
1,742,001		1,742,001		1,742,001	1,690,573	51,428		1,704,771
260,000		260,000		260,000	255,244	4,756		176,574
62,702,000	2,235,467	64,937,467		64,937,467	64,937,467			59,062,391
94,000	15,000	109,000		109,000	109,000			82,000
64,798,001	2,250,467	67,048,468		67,048,468	66,992,284	56,184		61,025,736
3,836,500		3,836,500		3,836,500	2,845,151	991,349		2,280,052
124,000	20,000	144,000		144,000	144,000			97,000
3,960,500	20,000	3,980,500		3,980,500	2,989,151	991,349		2,377,052
3,087,000		3,087,000		3,087,000	3,032,177	54,823		2,338,258
1,252,000	(34,433)	1,217,567		1,217,567	1,217,567			1,226,239
201,000	32,000	233,000		233,000	233,000			172,000
4,540,000	(2,433)	4,537,567		4,537,567	4,482,744	54,823		3,736,497
1,288,000		1,288,000		1,288,000	1,030,616	257,384		915,298
537,000	(16,855)	520,145		520,145	520,145			464,778
111,000	18,000	129,000		129,000	129,000			94,000
1,936,000	1,145	1,937,145		1,937,145	1,679,761	257,384		1,474,076
204,960,413	2,786,847	207,747,260		207,747,260	199,785,691	7,961,569		175,318,629

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
DEPARTMENT						
ADMINISTRATION OF JUSTICE	1981-82	85,205	1,259	3,067	667	87,680
	1980-81	72,759	664	2,691	462	75,248
CANADIAN UNITY INFORMATION OFFICE	1981-82	27,954		256	50	28,260
	1980-81	25,381		263	44	25,688
	1981-82	113,159	1,259	3,323	717	115,940
	1980-81	98,140	664	2,954	506	100,936
CANADIAN HUMAN RIGHTS COMMISSION	1981-82	5,624	4	308	72	6,000
	1980-81	4,489		263	44	4,796
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS						
ADMINISTRATION OF FEDERAL COURT OF CANADA	1981-82	4,859	227	1,200	81	5,913
	1980-81	4,076	147	1,168	59	5,156
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS	1981-82	66,992	2,143	107	62	65,018
	1980-81	61,026	1,138	106	51	60,045
LAW REFORM COMMISSION OF CANADA	1981-82	2,989	2	173	20	3,180
	1980-81	2,377		150	16	2,543
SUPREME COURT OF CANADA	1981-82	4,483	67	2,184	52	6,652
	1980-81	3,736	35	933	41	4,675
TAX REVIEW BOARD	1981-82	1,680	23	247	21	1,925
	1980-81	1,474	21	202	16	1,671
Total	1981-82	199,786	3,725	7,542	1,025	204,628
	1980-81	175,318	2,005	5,776	733	179,822

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	6,779	7,204	137	410			6,916	7,614
Legal services	33,045	33,036	65	95			33,110	33,131
Legal policy and program development	6,854	5,304		32	34,863	34,100	41,717	39,436
Contributions to employee benefit plans	5,024	5,024					5,024	5,024
	51,702	50,568	202	537	34,863	34,100	86,767	85,205
<i>Less: receipts credited to revenue</i>	<i>1,259</i>	<i>1,259</i>					<i>1,259</i>	<i>1,259</i>
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>3,067</i>	<i>3,067</i>					<i>3,067</i>	<i>3,067</i>
	667	667					667	667
Total cost of program	54,177	53,043	202	537	34,863	34,100	89,242	87,680
CANADIAN UNITY INFORMATION OFFICE PRO- GRAM								
Audio-visual and documentation	1,053	924		11			1,053	935
Information and publications	24,994	22,435	100	95			25,094	22,530
Liaison and special projects	6,171	4,050	43	63			6,214	4,113
Contributions to employee benefit plans	376	376					376	376
	32,594	27,785	143	169			32,737	27,954
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>256</i>	<i>256</i>					<i>256</i>	<i>256</i>
	50	50					50	50
Total cost of program	32,900	28,091	143	169			33,043	28,260
CANADIAN HUMAN RIGHTS COMMISSION								
Canadian Human Rights Commission	5,858	5,618	12	6			5,870	5,624
<i>Less: receipts credited to revenue</i>	<i></i>	<i>4</i>					<i></i>	<i>4</i>
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>308</i>	<i>308</i>					<i>308</i>	<i>308</i>
	72	72					72	72
Total cost of program	6,238	5,994	12	6			6,250	6,000
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS								
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM								
Administration of Federal Court of Canada	4,807	4,767	63	92			4,870	4,859
<i>Less: receipts credited to revenue</i>	<i></i>	<i>227</i>					<i></i>	<i>227</i>
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>1,200</i>	<i>1,200</i>					<i>1,200</i>	<i>1,200</i>
	81	81					81	81
Total cost of program	6,088	5,821	63	92			6,151	5,913
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM								
Administration	1,737	1,683	5	8			1,742	1,691
Canadian Judicial Council	258	255	2				260	255
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	53,197	53,197			11,740	11,740	64,937	64,937
Contributions to employee benefit plans	109	109					109	109
	55,301	55,244	7	8	11,740	11,740	67,048	66,992
<i>Less: receipts credited to revenue</i>	<i></i>	<i>2,143</i>					<i></i>	<i>2,143</i>
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>107</i>	<i>107</i>					<i>107</i>	<i>107</i>
	62	62					62	62
Total cost of program	55,470	53,270	7	8	11,740	11,740	67,217	65,018
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	3,907	2,953	73	36			3,980	2,989
<i>Less: receipts credited to revenue</i>	<i>2</i>	<i>2</i>					<i>2</i>	<i>2</i>
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	<i>173</i>	<i>173</i>					<i>173</i>	<i>173</i>
	20	20					20	20
Total cost of program	4,098	3,144	73	36			4,171	3,180

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SUPREME COURT OF CANADA								
Administration	2,981	2,939	93	93	13		3,087	3,032
Judges' salaries, allowances and annuities; and annuities to widows and children of judges	823	823			395	395	1,218	1,218
Contributions to employee benefit plans	233	233					233	233
	4,037	3,995	93	93	408	395	4,538	4,483
<i>Less:</i> receipts credited to revenue	67	67					67	67
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	2,155	2,184					2,155	2,184
	52	52					52	52
Total cost of program	6,177	6,164	93	93	408	395	6,678	6,652
TAX REVIEW BOARD								
Tax Review Board	1,895	1,638	24	24	18	18	1,937	1,680
<i>Less:</i> receipts credited to revenue	23	23					23	23
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	247	247					247	247
	21	21					21	21
Total cost of program	2,140	1,883	24	24	18	18	2,182	1,925

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
Grants			
<i>Legal policy and program development</i>			
Uniform Law Conference of Canada to assist in payment of administrative expenses	3	3	3
Uniform Law Conference for the research purposes of the Conference	25	25	25
International Commission of Jurists	16	16	16
L'Institut international de droit d'expression française (IDEF)	2	2	1
Grants to encourage student specialization in legislative drafting	79	74	70
Grants to encourage native people to enter the legal profession	121	121	97
Duff-Rinfret Scholarship Program	77	58	65
Canadian Association of Chiefs of Police for the Law Amendments Committee	17	17	12
British Institute of International and Comparative Law (CLAS)	10	10	10
Hague Academy of International Law	10	10	
Canadian Institute of Resources Law	10	10	
Centre de recherche en droit public de l'Université de Montréal	20	20	
	390	366	299
Contributions			
<i>Legal policy and program development</i>			
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	26,340	26,256	23,581
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,360	2,240	2,174
Contributions to encourage experimental and research work in legal aid	249	224	256
Canadian Association of Chiefs of Police and to provinces to employ law students with police forces	281	270	273
Contributions for a Summer Exchange Program between civil and common law students	269	266	263
Canadian Law Information Council	300	300	300
Pilot projects relating to family courts	400	400	416
Canadian Association of Provincial Court Judges	60	60	50
Criminal law reform	936	708	224
Native court-worker and related programs for native people and representatives of the legal system	2,555	2,368	2,115
Consultation and Development Fund	175	131	47
University of Ottawa Legislative Drafting Programme	37	37	48
Canadian Society of Forensic Science	32	30	30
Summer Employment Program	439	435	
Canadian Association of Crown Counsel	40	9	
Expenditures not required for the current year			590
	34,473	33,734	30,367
	34,863	34,100	30,666
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM			
Grants			
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Annuities under the Judges Act (R.S.c. J-1 as amended)	11,740	11,740	8,944
Expenditures not required for the current year			48
	11,740	11,740	8,992
SUPREME COURT OF CANADA			
Grants			
<i>Administration</i>			
Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	13		
<i>Judges' salaries, allowances and annuities; and annuities to widows and children of judges</i>			
Annuities under the Judges Act (R.S.c. J-1 as amended)	395	395	366
	408	395	366
TAX REVIEW BOARD			
Grants			
<i>Annuities to surviving spouses of members of the Tax Review Board</i>			
Annuities under the Tax Review Board Act (Statutes of Canada 1970-71-72 c. 11)	18	18	17
Total	47,029	46,253	40,041

Budgetary Expenditure by Program and Standard Object (in thousands of dollars)

STANDARD OBJECT	Adminis- tration of Justice Program	Canadian Unity Informa- tion Office Program	Subtotal	Canadian Human Rights Commis- sion	Adminis- tration of Federal Court of Canada Program	Adminis- tration of Federal Judicial Affairs Program	Subtotal Commis- sioner for Federal Judicial Affairs	Law Reform Commis- sion of Canada	Supreme Court of Canada	Tax Review Board	Total
(1) Salaries and wages	34,960	2,847	37,807	3,669	3,100	49,684	52,784	1,018	2,287	1,372	98,937
	34,621	2,703	37,324	3,394	3,098	49,663	52,761	932	2,271	1,128	97,810
	<i>28,974</i>	<i>1,962</i>	<i>30,936</i>	<i>2,696</i>	<i>2,624</i>	<i>48,501</i>	<i>51,125</i>	<i>652</i>	<i>1,951</i>	<i>1,007</i>	<i>88,367</i>
(1) Other personnel costs	5,131	376	5,507	552	479	109	588	144	233	129	7,153
	5,131	376	5,507	552	479	109	588	144	233	129	7,153
	<i>3,770</i>	<i>262</i>	<i>4,032</i>	<i>385</i>	<i>358</i>	<i>82</i>	<i>440</i>	<i>97</i>	<i>172</i>	<i>94</i>	<i>5,220</i>
(2) Transportation and communications	3,674	1,655	5,329	407	390	3,760	4,150	435	141	202	10,664
	3,119	2,698	5,817	545	390	3,746	4,136	246	141	226	11,111
	<i>2,804</i>	<i>785</i>	<i>3,589</i>	<i>379</i>	<i>331</i>	<i>2,520</i>	<i>2,851</i>	<i>246</i>	<i>159</i>	<i>209</i>	<i>7,433</i>
(3) Information	109	22,714	22,823	210		170	170	584	252		24,039
	330	18,054	18,384	31		180	180	166	239	2	19,002
	<i>339</i>	<i>17,739</i>	<i>18,078</i>	<i>39</i>		<i>139</i>	<i>139</i>	<i>277</i>	<i>172</i>		<i>18,705</i>
(4) Professional and special services	5,754	3,590	9,344	717	373	556	929	1,500	429	113	13,032
	4,959	3,438	8,397	722	405	518	923	1,280	416	67	11,805
	<i>4,065</i>	<i>1,911</i>	<i>5,976</i>	<i>646</i>	<i>327</i>	<i>386</i>	<i>713</i>	<i>925</i>	<i>361</i>	<i>86</i>	<i>8,707</i>
(5) Rentals	93	145	238	64	127	29	156	12	71	5	546
	639	108	747	39	95	38	133	46	71	25	1,061
	<i>158</i>	<i>272</i>	<i>430</i>	<i>26</i>	<i>80</i>	<i>20</i>	<i>100</i>	<i>17</i>	<i>53</i>	<i>1</i>	<i>627</i>
(6) Purchased repair and upkeep	217	365	582	6	45	5	50	13	45	8	704
	231	114	345	47	58	4	62	9	45	4	512
	<i>141</i>	<i>308</i>	<i>449</i>	<i>41</i>	<i>30</i>	<i>5</i>	<i>35</i>	<i>4</i>	<i>32</i>	<i>1</i>	<i>562</i>
(7) Utilities, materials and supplies	1,762	902	2,664	227	265	328	593	201	578	66	4,329
	1,502	294	1,796	283	230	323	553	126	578	57	3,393
	<i>1,084</i>	<i>974</i>	<i>2,058</i>	<i>197</i>	<i>211</i>	<i>73</i>	<i>284</i>	<i>107</i>	<i>377</i>	<i>42</i>	<i>3,065</i>
(8) Construction and acqui- sition of land, build- ings and works									22		22
(9) Construction and acqui- sition of machinery and equipment	202	143	345	12	70	7	77	73	93	24	624
	537	169	706	6	92	8	100	36	93	24	965
	<i>272</i>	<i>1,168</i>	<i>1,440</i>	<i>75</i>	<i>110</i>	<i>25</i>	<i>135</i>	<i>46</i>	<i>66</i>	<i>17</i>	<i>1,779</i>
(10) Grants, contributions and other transfer payments	34,863		34,863			11,740	11,740		408	18	47,029
	34,100		34,100			11,740	11,740		395	18	46,253
	<i>30,666</i>		<i>30,666</i>			<i>8,992</i>	<i>8,992</i>		<i>366</i>	<i>17</i>	<i>40,041</i>
(12) All other expenditures ..	2		2	6	21	660	681		1		690
	36		36	5	12	663	675	4	1		721
	<i>486</i>		<i>486</i>	<i>5</i>	<i>5</i>	<i>283</i>	<i>288</i>	<i>6</i>	<i>5</i>		<i>790</i>
Total net expenditures ..	86,767	32,737	119,504	5,870	4,870	67,048	71,918	3,980	4,538	1,937	207,747
	85,205	27,954	113,159	5,624	4,859	66,992	71,851	2,989	4,483	1,680	199,786
	<i>72,759</i>	<i>25,381</i>	<i>98,140</i>	<i>4,489</i>	<i>4,076</i>	<i>61,026</i>	<i>65,102</i>	<i>2,377</i>	<i>3,736</i>	<i>1,474</i>	<i>175,318</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	671,005	90,440
B Services and service fees	15,519	19,572
C Miscellaneous	572,786	554,464
Total	1,259,310	664,476

	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
C Miscellaneous:		
Fines and forfeitures	524,989	
Rent and utilities (residential)	30,286	
Other	17,511	
		572,786

	1981-82	1980-81
	\$	\$

CANADIAN HUMAN RIGHTS COMMISSION

Comparative Summary

Non-Tax Revenue—		
Miscellaneous	3,529	
	1981-82	
	\$	\$

Details		
Non-Tax Revenue—		
Miscellaneous:		
Recovery of employer's share of employees benefit plans for person on Executive Exchange Program	3,423	
Sundries	106	
		3,529

	1981-82	1980-81
	\$	\$

COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	76,949	8,456
B Services and service fees	149,744	139,032
C Miscellaneous	2,143,216	1,137,780
Total	2,369,909	1,285,268

	1981-82	
	\$	\$

Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Salary overpayments	73,245	
Professional services	3,704	
		76,949
B Services and service fees:		
Federal court fees	138,844	
Court costs	10,900	
		149,744
C Miscellaneous:		
Judges' Public Service Superannuation Account deductions	2,135,807	
Rent	5,430	
Other	1,979	
		2,143,216

LAW REFORM COMMISSION OF CANADA

Comparative Summary

Non-Tax Revenue—		
Refunds of previous years' expenditure	1,588	
	1981-82	1980-81
	\$	\$

SUPREME COURT OF CANADA

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	427	604
B Miscellaneous	66,981	34,653
Total	67,408	35,257

	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
B Miscellaneous:		
Sales of Supreme Court Bulletin	4,655	
Reasons for judgment, and	22,178	
Photocopies as requested	6,180	
Miscellaneous transfer from Security Account	18,469	
Judges' Public Service Superannuation Account contributions deductions	15,499	
		66,981

	1981-82	1980-81
	\$	\$

TAX REVIEW BOARD

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	927	901
B Proceeds from sales	2,677	2,504
C Miscellaneous	19,781	17,662
Total	23,385	21,067

	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
C Miscellaneous:		
Contribution to Judges' Superannuation Account		19,781

SECTION 15

**1981-82
PUBLIC ACCOUNTS**

Labour

**Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and
Safety**

CONTENTS

	<i>Page</i>
Use of appropriations	15.4
Total cost of programs—Budgetary	15.6
Programs by activity—Budgetary	15.6
Grants and contributions	15.7
Budgetary expenditure by program and standard object.....	15.8
Revenue	15.9
Appendix	15.10

LABOUR

Department

Objective

- To promote and protect:
 - the rights of the parties involved in the world of work;
 - a working environment conducive to physical and social well-being;
 - a fair return for efforts in the work place;
 - and in all cases to ensure equitable access to employment opportunities.

Canada Labour Relations Board

Objective

- To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Canadian Centre for Occupational Health and Safety

Objective

- To promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

Note: Effective September 24, 1981 (PC 1981-2680), the Fitness and Amateur Sport Program was transferred to the Department of Secretary of State.

Use of Appropriations

Vote	Program		
DEPARTMENT			
	Budgetary		
1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	\$	27,348,000
	1c		406,700
	1e		1,719,000
	Transfer from: TB Vote 10 ⁽¹⁾		2,736
	TB Vote 30 ⁽¹⁾		50,000
5	The grants listed in the Estimates and contributions	\$	7,811,000
	5c		1,662,838
	Transfer from: TB Vote 5 ⁽¹⁾		500,000
	TB Vote 10 ⁽¹⁾		44,251
Stat	Minister of Labour—Salary and motor car allowance		
Stat	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
Stat	Advances of operating funds to provincial compensation boards to administer the Government Employee Compensation Act under Section 3(4) of the Act. (Net)		
CANADA LABOUR RELATIONS BOARD			
	Budgetary		
20	Program expenditures		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
	Budgetary		
25	Payment to the Canadian Centre for Occupational Health and Safety	\$	2,231,000
	25c		1,000,000
	Total Budgetary		
	Total Non-budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
29,526,436		29,526,436		29,526,436	28,699,725	826,711		22,946,298
10,018,089		10,018,089		10,018,089	9,673,300	344,789		7,499,602
24,600	18,375	42,975		42,975	42,975			27,025
19,000,000	2,747,257	21,747,257		21,747,257	21,747,257			17,192,813
2,636,000	417,000	3,053,000		3,053,000	3,053,000			2,192,580
	1,269	1,269		1,269	1,269			2,079
61,205,125	3,183,901	64,389,026		64,389,026	63,217,526	1,171,500		49,860,397
	1,178,778	1,178,778		1,178,778	1,000,000		178,778	
3,896,800		3,896,800		3,896,800	3,713,918	182,882		3,411,145
377,700	60,000	437,700		437,700	437,700			325,000
4,274,500	60,000	4,334,500		4,334,500	4,151,618	182,882		3,736,145
3,231,000		3,231,000		3,231,000	3,231,000			2,015,000
68,710,625	3,243,901	71,954,526		71,954,526	70,600,144	1,354,382		55,611,542
	1,178,778	1,178,778		1,178,778	1,000,000		178,778	

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1981-82	63,217	109	2,192	525	65,825
	1980-81	49,860	54	2,192	332	52,330
CANADA LABOUR RELATIONS BOARD	1981-82	4,152	2	602	58	4,810
	1980-81	3,736	3	572	39	4,344
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	1981-82	3,231				3,231
	1980-81	2,015				2,015
Total	1981-82	70,600	111	2,794	583	73,866
	1980-81	55,611	57	2,764	371	58,689

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Mediation and conciliation services	2,510	2,694	3	3			2,513	2,697
Program development and central operations	8,082	8,087	94	117	4,623	4,347	12,799	12,551
General labour services	11,150	9,892	242	262	69	139	11,461	10,293
Policy administration	3,311	3,597	2	36			3,313	3,633
Administration	7,221	7,088	9	21			7,230	7,109
Special income support programs					5,326	5,187	5,326	5,187
Payments of compensation respecting Public Service Employees and Merchant Seamen	35,950	32,672			11	11	35,961	32,683
	68,224	64,030	350	439	10,029	9,684	78,603	74,153
Less: receipts and revenues credited to the vote	14,214	10,936					14,214	10,936
	54,010	53,094	350	439	10,029	9,684	64,389	63,217
Less: receipts credited to revenue		109						109
Add: accommodation provided without charge by Public Works	2,192	2,192					2,192	2,192
other services provided without charge by other departments	525	525					525	525
Total cost of program	56,727	55,702	350	439	10,029	9,684	67,106	65,825
CANADA LABOUR RELATIONS BOARD								
Canada Labour Relations Board	4,329	4,126	6	26			4,335	4,152
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	602	602					602	602
other services provided without charge by other departments	58	58					58	58
Total cost of program	4,989	4,784	6	26			4,995	4,810
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY								
Council of governors					624	624	624	624
President and Centre Staff					2,607	2,607	2,607	2,607
Total cost of program					3,231	3,231	3,231	3,231

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
Grants			
<i>Program development and central operations</i>			
Special research studies in the labour field (special research)	40	40	39
Special research studies in the labour field (accident prevention)	16	16	16
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	303	285	301
To support activities which contribute to Labour Canada's objectives	62	62	40
Grants to support standards writing associations	10	10	
<i>Special income support programs</i>			
Adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	5,326	5,187	3,800
<i>Payments of compensation respecting Public Service Employees and Merchant Seamen</i>			
Merchant Seamen Compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school (R.S. c. M-11)	11	11	12
	5,768	5,611	4,208
Contributions			
<i>Program development and central operations</i>			
Contribution to the Canadian Labour Congress labour education programs	2,839	2,838	2,542
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	378	378	338
Quality of working life projects	683	499	109
Atlantic Region Labour Education Centre	292	292	261
<i>General labour services</i>			
Vancouver Rail Task Force Labour Committee	25	25	25
Youth Summer Job Program	44	41	27
	4,261	4,073	3,302
	10,029	9,684	7,510
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
Grants			
Canadian Centre for Occupational Health and Safety	3,231	3,231	2,015
Total	13,260	12,915	9,525

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Canadian Centre for Occupational Health and Safety	Total
(1) Salaries and wages	20,718 20,359 <i>16,914</i>	2,905 2,648 <i>2,429</i>		23,623 23,007 <i>19,343</i>
(1) Other personnel costs	34,876 31,238 <i>25,916</i>	438 438 <i>325</i>		35,314 31,676 <i>26,241</i>
(2) Transportation and communications	2,107 1,934 <i>1,630</i>	417 474 <i>434</i>		2,524 2,408 <i>2,064</i>
(3) Information	609 679 <i>476</i>	78 63 <i>58</i>		687 742 <i>534</i>
(4) Professional and special services	8,054 7,590 <i>6,232</i>	227 286 <i>244</i>		8,281 7,876 <i>6,476</i>
(5) Rentals	223 168 <i>151</i>	80 61 <i>84</i>		303 229 <i>235</i>
(6) Purchased repair and upkeep	99 93 <i>92</i>	2 6 <i>7</i>		101 99 <i>99</i>
(7) Utilities, materials and supplies	715 832 <i>650</i>	158 141 <i>122</i>		873 973 <i>772</i>
(9) Construction and acquisition of machinery and equipment	350 439 <i>122</i>	6 26 <i>19</i>		356 465 <i>141</i>
(10) Grants, contributions and other transfer payments	10,029 9,684 <i>7,510</i>		3,231 3,231 <i>2,015</i>	13,260 12,915 <i>9,525</i>
(12) All other expenditures	823 1,137 <i>665</i>	24 9 <i>14</i>		847 1,146 <i>679</i>
(1-12) Total	78,603 74,153 <i>60,358</i>	4,335 4,152 <i>3,736</i>	3,231 3,231 <i>2,015</i>	86,169 81,536 <i>66,109</i>
(13) Less: receipts and revenues credited to the vote	14,214 10,936 <i>10,498</i>			14,214 10,936 <i>10,498</i>
Total net expenditures	64,389 63,217 <i>49,860</i>	4,335 4,152 <i>3,736</i>	3,231 3,231 <i>2,015</i>	71,955 70,600 <i>55,611</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	56,612	3,938
B Services and service fees	266	
C Proceeds from sales		429
D Miscellaneous	52,494	50,082
Total	109,372	54,449
	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Grants and contributions	6,178	
Recovery of salaries on transfer	14,878	
Supply and Services—		
Advertising contract	28,792	
Sundry	6,764	
		56,612
D Miscellaneous:		
Fines and penalties	36,868	
Credit received from Revenue Canada—		
Taxation pertaining to the Canada		
Pension Plan	9,471	
Other	6,155	
		52,494
	1981-82	1980-81
	\$	\$

CANADA LABOUR RELATIONS BOARD

Comparative Summary

Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,210	1,382
B Proceeds from sales	1,232	1,514
Total	2,442	2,896

Appendix

Canadian Centre for Occupational Health and Safety*(Established by the Canadian Centre for Occupational Health and Safety Act)*

AUDITOR'S REPORT

THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND

THE HONOURABLE CHARLES C. CACCIA, P.C., M.P.
MINISTER OF LABOUR

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at December 31, 1981 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
*Auditor General of Canada*Ottawa, Ontario
April 12, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	282,007	1,545	Accounts payable and accrued liabilities	239,338	259,859
Short-term deposits	725,000	1,900,000	Deferred parliamentary grant	557,750	503,750
Accrued interest receivable	9,505	15,739			
Advances and accounts receivable	19,933	16,725		797,088	763,609
Prepaid expenses		5,083			
	1,036,445	1,939,092	EQUITY OF CANADA		
Fixed (Note 3)	655,388	299,976	Equity at end of the year	894,745	1,475,459
	1,691,833	2,239,068		1,691,833	2,239,068

J. H. CURRIE
*Chairman*K. MANCHUK
Treasurer

Appendix—Concluded

Canadian Centre for Occupational Health and Safety—
ConcludedSTATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Revenue		
Parliamentary grant	2,177,000	1,825,250
Interest and other	298,876	210,880
	2,475,876	2,036,130
Expenditure		
Salaries, allowances and benefits	1,477,613	580,897
Travel, relocation, recruiting and staff training ..	260,083	270,972
Computer expenses	245,906	72,766
Professional and special services	234,377	220,225
Rent and occupancy	206,479	31,755
Printing and office supplies	194,841	88,270
Depreciation	102,007	16,812
Communications	80,219	31,176
Library	77,681	11,706
Governors honoraria and travel	65,066	74,440
Seminars and meetings	40,109	41,110
Equipment rental and minor purchases	25,824	16,956
Postage and freight	24,810	10,269
Executive Board honoraria and travel	21,575	21,162
Grants		16,247
	3,056,590	1,504,763
Net income (loss) for the year	(580,714)	531,367
Equity at beginning of the year	1,475,459	944,092
Equity at end of the year	894,745	1,475,459

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Net income for the year		531,367
Depreciation, not requiring an outlay of funds		16,812
		548,179
Funds applied		
Operations		
Loss for the year	580,714	
Depreciation, not requiring an outlay of funds	(102,007)	
	478,707	
Additions to fixed assets	457,419	310,381
	936,126	310,381
Increase (decrease) in working capital	(936,126)	237,798
Working capital at beginning of the year	1,175,483	937,685
Working capital at end of the year	239,357	1,175,483

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Authority and objectives

Pursuant to the Canadian Centre for Occupational Health and Safety Act, the Centre was established on October 1, 1978. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

2. Significant accounting policies

Accrual accounting

The Centre follows the accrual basis of accounting to record income and expenditure.

Parliamentary grant

The Centre operates on a calendar year and receives an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the government. Accordingly, a quarter of the grant is deferred each year.

Fixed assets and depreciation

All fixed assets are recorded at cost. Furniture and equipment are depreciated over their useful life of five years on a straight line basis. Leasehold improvements are amortized over the term of the lease to a maximum of five years.

3. Fixed assets

	1981		1980	
	Cost	Accumulated Depreciation	Net	Net
	\$	\$	\$	\$
Office furniture and equipment	302,859	51,159	251,700	151,480
Computer equipment	199,282	43,975	155,307	148,496
Leasehold improvements	273,090	24,709	248,381	
	775,231	119,843	655,388	299,976

4. Parliamentary grant

Parliamentary grant received in 1981 amounted to \$2,231,000 (1980—\$2,015,000).

5. Lease obligations

The future minimum lease payments under operating leases are as follows:

	\$
1982	186,406
1983	126,500
1984	126,500
1985	126,500
1986	42,167

6. World Congress

In May 1983, the Centre will host the World Congress on the Prevention of Occupational Accident and Diseases. It is estimated that the total cost of this Congress will be \$750,000 and fees generated \$650,000. Costs incurred to December 31, 1981 and included in expenditure for that year amounted to \$61,892.

SECTION 16

1981-82 PUBLIC ACCOUNTS

National Defence

CONTENTS

	<i>Page</i>
Use of appropriations	16.4
Total cost of program—Budgetary	16.6
Program by activity—Budgetary	16.6
Grants and contributions	16.7
Budgetary expenditure by program and standard object.....	16.7
Budgetary expenditure of major capital projects	16.8
Revenue	16.10
Appendix	16.11

NATIONAL DEFENCE

Objective

DEFENCE SERVICES PROGRAM

- To ensure the security of Canada and to contribute to the maintenance of world peace.

Use of Appropriations

Vote	Program	
DEFENCE SERVICES PROGRAM		
	Budgetary	
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$16,535,411,000 for the purposes of Votes 1, 5, 10 and 15 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$10,877,594,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes	\$ 4,053,780,000
	1c To authorize the transfer of \$5,999,999 from National Defence Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from: Vote 10	5,999,999
	TB Vote 5 ⁽¹⁾	43,917,027
	TB Vote 10 ⁽¹⁾	10,000,000
5	Capital expenditures	\$ 1,159,678,000
	5e To authorize the transfer of \$15,000,000 from National Defence Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of	11,646,500
	Transfer from Vote 10	15,000,000
10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	\$ 190,335,690
	Less transfer to: Vote 1	\$ 5,999,999
	Vote 5	15,000,000
		20,999,999
15	Defence Construction (1951) Limited—Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	\$ 9,897,000
	Transfer from TB Vote 5 ⁽¹⁾	475,000
Stat	Minister of National Defence—Salary and motor car allowance	
Stat	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	
Stat	Pensions and other employee benefits—Members of the Canadian Forces	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000. (Special Appropriation Act, 1963). (Gross)	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).⁽³⁾ Includes \$1,924,544 in Vote 1 and \$8,536,350 in Vote 5 as a result of a modification in accounting procedures for contractors' holdbacks, as recommended by the Auditor General, in order to achieve consistency within the Department. The over-utilization resulting from this modification has not affected the amounts or timing of cash payments.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,113,697,027	(8,371,729) ⁽²⁾	4,105,325,298		4,105,325,298	4,130,677,853	(25,352,555) ⁽³⁾		3,521,054,291
1,186,324,500	(11,849,183) ⁽²⁾	1,174,475,317		1,174,475,317	1,197,935,385	(23,460,068) ⁽³⁾		978,408,486
169,335,691		169,335,691		169,335,691	169,246,593	89,098		175,864,390
10,372,000		10,372,000		10,372,000	10,372,000			7,697,000
24,600	18,375	42,975		42,975	42,975			24,975
16,400	(2,788)	13,612		13,612	13,612			12,197
400,283,000	11,920,806	412,203,806		412,203,806	412,203,806			310,612,795
92,605,000	14,632,065	107,237,065		107,237,065	107,237,065			83,364,000
								37,627
5,972,658,218	6,347,546	5,979,005,764		5,979,005,764	6,027,729,289	(48,723,525)		5,077,075,761
			13,086,217	13,086,217			13,086,217	
5,972,658,218	6,347,546	5,979,005,764	13,086,217	5,979,005,764 13,086,217	6,027,729,289	(48,723, 525)	13,086,217	5,077,075,761

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
DEFENCE SERVICES	1981-82	6,027,729	23,295	297,875	19,485	50,482	6,372,276
	1980-81	5,077,076	26,452	282,208	20,505	57,651	5,410,988

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Land and tactical air forces	1,100,877	1,130,131	537,209	569,938			1,638,086	1,700,069
Maritime forces	854,036	899,415	293,590	244,619			1,147,626	1,144,034
Air defence forces	486,814	445,015	170,140	178,892			656,954	623,907
Military support forces	542,584	601,626	57,086	79,397			599,670	681,023
Military training services	701,812	685,996	74,665	79,055			776,477	765,051
Scientific, engineering and supply services	341,470	346,283	43,203	46,241			384,673	392,524
Policy direction, operational command and management services	329,274	330,817	1,582	4,548	169,349	169,260	500,205	504,625
Military pensions, pension contributions and other benefits	264,145	264,145			148,059	148,059	412,204	412,204
Contributions to employee benefit plans (civilian)	107,237	107,237					107,237	107,237
	4,728,249	4,810,665	1,177,475	1,202,690	317,408	317,319	6,223,132	6,330,674
Less: receipts and revenues credited to the vote	241,126	298,190	3,000	4,755			244,126	302,945
	4,487,123	4,512,475	1,174,475	1,197,935	317,408	317,319	5,979,006	6,027,729
Less: receipts credited to revenue	19,500	23,295					19,500	23,295
Add: accommodation provided without charge by this department	297,875	297,875					297,875	297,875
accommodation provided without charge by Public Works	19,485	19,485					19,485	19,485
other services provided without charge by other departments	50,482	50,482					50,482	50,482
Total cost of program	4,835,465	4,857,022	1,174,475	1,197,935	317,408	317,319	6,327,348	6,372,276

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEFENCE SERVICES PROGRAM			
Grants			
<i>Policy direction, operational command and management services</i>			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	14	14	12
Civil pensions and annuities:			
Mrs. Eleanor F Nixon	1	1	1
Mr. R P Thompson	8	8	7
Conference of Defence Associations	122	122	112
Army Cadet League of Canada	96	96	88
Air Cadet League of Canada	96	96	88
Navy League of Canada	96	96	88
Royal Canadian Naval Association	7	7	7
Naval Officers Association	19	19	18
Royal Canadian Air Force Association	26	26	24
Royal Canadian Navy Benevolent Fund	8	8	7
Royal Canadian Air Force Benevolent Fund	9	9	8
Canadian Forces Personnel Assistance Fund	8	8	8
Rifle associations	128	128	118
Military and united services institutes	23	17	17
Canadian universities—Military studies	488	480	443
Canadian Institute of Strategic Studies	50	50	50
	1,199	1,185	1,096
Contributions			
<i>Policy direction, operational command and management services</i>			
NATO military budgets and agencies	26,780	26,679	22,749
NATO infrastructure (capital expenditures)	60,700	60,526	51,700
NATO airborne early warning and control system (capital expenditures)	74,950	75,697	98,295
Mutual aid	3,200	2,725	179
Contributions to provinces and municipalities for emergency preparedness purposes	2,501	2,429	1,857
Contribution to University of British Columbia Press	20	20	
<i>Military pensions, pension contributions and other benefits</i>			
Payments under Parts I-IV of the Defence Services Pension Continuation Act (R.S. c. D-3)	7,526	7,526	7,725
Payments under the Supplementary Retirement Benefits Act (R.S. c. 43-2nd Supp.)	140,532	140,532	108,579
	316,209	316,134	291,084
Total	317,408	317,319	292,180

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
(1) Salaries and wages	756,281	764,707	644,113
(1) Other personnel costs	127,974	130,826	105,463
(1) Pay of the Forces	1,731,868	1,741,621	1,515,038
(1) Other military personnel costs	123,305	163,471	147,012
(1) Government contribution to military pension funds	236,932	236,932	175,077
(2) Transportation and communications	254,604	248,002	202,603
(3) Information	17,434	17,703	14,944
(4) Professional and special services	259,352	246,846	218,988
(5) Rentals	41,607	38,605	30,093
(6) Purchased repair and upkeep	378,422	352,065	291,157
(7) Utilities, materials and supplies	833,993	909,394	723,430
(8) Construction and acquisition of land, buildings and works	124,065	109,574	76,994
(9) Construction and acquisition of machinery and equipment	993,516	1,029,827	853,619
(10) Grants, contributions and other transfer payments	317,408	317,319	292,180
(12) All other expenditures	26,371	23,782	21,339
(1-12) Total	6,223,132	6,330,674	5,312,050
(13) Less: receipts and revenues credited to the vote	244,126	302,945	234,974
Total net expenditures	5,979,006	6,027,729	5,077,076

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEFENCE SERVICES PROGRAM				
<i>Construction</i>				
Canadian Forces bases				
Summerside, PEI—				
Extension to central heating plant	4,435	1,244	3,218	4,435(f)
Halifax, NS—				
Maritime Command Headquarters Building	21,759	3,000	539	813
Ship repair unit—Jetty development	93,537	25,000	23,334	47,170
Hospital	22,951	3,262	618	1,002
Jetty 8 and area utilities	26,247		1,739	2,274
Single officers' quarters	1,635			
Dockyard—Roads and parking	8,251		541	582
Windsor Park Armoury	1,894	994	715	1,644
Cornwallis, NS—				
Mess hall	4,285	2,038	2,035	4,184
Gagetown, NB—				
Combat training centre	3,552	2,400		
Update Army Cadet camp	2,857			2,857(f)
Ammunition storage	1,727		76	1,727(f)
St-Jean, Que—				
Base development	107,312	6,557	2,986	100,925
Bagotville, Que—				
Chicoutimi Armoury	3,840	2,740	1,180	2,313
Kingston, Ont—				
Extension communications maintenance facility	1,215	200	70	131
Petaawawa, Ont—				
Supply facility	6,643	1,412	2,582	6,534
Range and training area improvement	7,447	1,170	1,935	4,263
Base Maintenance Land Building	9,545	5,000	207	488
Central heating plant expansion	1,959	1,000	97	97
North Bay, Ont—				
Armoury	2,670	1,800	2,282	2,282
Borden, Ont—				
Central heating plant improvement	5,181	2,700	1,002	2,973
Extension to Food Services Building	2,234	200		
Training accommodation—School of Administration and Logistics	5,958	500	196	292
Addition to men's mess	2,404	250	72	72
Single quarters—Junior ranks	4,407			4,407(f)
Single quarters—Officers	3,944		2	3,944(f)
Winnipeg, Man—				
Air Command Headquarters Building	1,300	201	651	1,319
Extension to Thunder Bay Armoury	2,032		44	44
Portage La Prairie, Man—				
Pilot Training Building	1,186	333	604	1,184
Shilo, Man—				
Single quarters—Junior ranks	2,091	448	664	2,068
Calgary, Alta—				
Medical clinic	2,168	1,436	1,575	2,077
Chilliwack, BC—				
Gymnasium	3,170	499	924	3,151
Sewage treatment facility	1,300			1,300(f)
Comox, BC—				
Sewage system	1,900			1,900(f)
Esquimalt, BC—				
Construction Engineering Building	6,614	600	116	146
Dockyard electrical distribution	2,366		914	914
Hospital and dental clinic	6,406	250	258	330
Lecture Training Building	1,847	40		
Extend ammunition jetty at Rocky Point	2,244	1,122	1,925	1,947
Jetty improvement	4,249	3,942	2,569	2,722
Transportable married quarters	3,313		2,704	2,739
Alert, NWT—				
Operations Building	3,204		18	3,162(f)
Personnel services and Station Headquarters Building	8,980			
Europe—				
Small arms range—Lahr	1,850	1,243	712	993
Lahr—Enlargement air transportation ramp	8,411		722	722
Improve accommodation—Royal Canadian Dragoons	3,405	2,840	762	762
Other ranks quarters—Lahr Phase 1	11,850		168	168
Baden Ammo Compound	3,406			

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEFENCE SERVICES PROGRAM—Continued				
<i>Equipment</i>				
Ships—				
Destroyer life extension	133,900	14,568	11,202	12,239
Canadian patrol frigate—Project definition	62,416	29,727	29,207	36,571
Submarine operational update	42,421	15,940	16,382	24,588
Modern diving system	1,217		55	1,217(f)
Military pattern vehicles—				
Truck 1½ ton 4X4	57,763	2,787	2,806	57,257
Armoured vehicle general purpose	317,911	67,199	70,798	283,762
Tank Replacement Program	256,888	3,892	3,111	251,993
Medium logistic vehicles	337,892		11,671	34,474
Aircraft and engines—				
New fighter aircraft	5,052,201	400,590	425,878	504,818
Long range patrol aircraft	1,168,346	49,838	47,901	1,110,293
Upgrade search and rescue helicopters	36,935	6,004	7,081	25,069
UH 124A Sea King altimeter replacement	5,446	1,135	1,480	1,480
Bell Jet Ranger III helicopter	7,849	7,000	6,577	7,073
Canadair challenger aircraft	27,491		20,729	20,729
De Havilland DH7 aircraft	11,427		235	11,432
CT 134 Muskateer fleet augmentation	3,170		3,064	3,074
Armament—				
Blowpipe air defence system	18,615	392	491	18,600
Small arms replacement	3,745		1,695	1,695
Electronic and communication equipment—				
Lightweight laser rangefinder	8,219	530	457	6,665
Air combat manoeuvring range	32,129		15,102	15,102
Weapons night sights	9,494		135	9,494
Military portable artillery computer	17,352		147	147
Communications Improvement Program	52,750	6,853	3,578	47,657
Crash position indicator for aircraft	1,395	60	91	1,255
Communication modernization for selected aircraft	1,435	145	139	1,361
Tracker A/C surveillance radar and avionics update	11,155	785	617	9,868
Underwater telephones for ships and submarines	2,151	660	176	1,537
Navigation Attack System CF 104	25,144	14,083	11,113	21,220
UHF communication for ships	13,919	1,492	157	11,897
Satellite communications	1,513		109	109
Terminal radar control system	83,616	8,568	8,175	70,848
Regional operation control centres	95,844	6,825	4,916	66,420
Automated data link plotting system	49,741	16,412	15,231	32,745
VHF Radio Replacement Program	6,779	2,212	498	6,598
VLF-HF Receiver replacement	20,334			
Maritime command and control system	13,992	2,400	3,225	3,812
Ship-fitted maritime mobile VHF (FM) radios	1,215	278	1,161	1,161(f)
Replacement sonobuoys recurring	24,058	10,717	12,729	22,500(f)
VHF radios for aircraft	1,222			1,222(f)
CMC ADP facilities update	11,344		7	7
Modernization airfield landing aids	15,670		124	15,479
Debert NICS/TARE	1,152		1,152	1,152(f)
Sonar Improvement Program	4,673		171	4,644
CF interim telephone system	1,252		956	956
Off-line crypto equipment replacement	4,140		738	738
Training equipment—				
Maritime warfare trainer	7,249	951	1,247	7,076
Target training system	1,333	196	101	1,068
Observed fire simulator	1,760	875	26	1,558
Maritime trainer for junior officers	1,809		262	1,792(f)
Computer training system	1,108		190	1,101(f)
CC130 Hercules DFT	18,620		5,002	5,002
Miscellaneous equipment—				
Aircraft ground power unit	4,611	545	988	4,415
Mapping production equipment	4,815	1,165	30	3,284
Cable plant replacement	5,819	3,392	2,918	3,786
Protective CW clothing	1,728		503	1,722(f)
Ammunition and bombs—				
Sparrow III Missile	16,574	753	14,851	14,851
Replacement ammunition—Sea recurring	45,624	10,298	11,255	20,282
Replacement ammunition—Land recurring	418,876	94,167	91,547	171,063
Replacement ammunition—Air recurring	64,783	19,275	17,546	32,398
Torpedo modification	3,554	3,084	2,328	2,509
Operational stocks 155mm ammunition	29,719		3,524	3,524
Special tank ammunition	1,529		1,185	1,529

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEFENCE SERVICES PROGRAM—Concluded				
<i>Equipment—Concluded</i>				
Development—				
Improved sonar data processing system	13,483	1,261	1,115	2,752
Navigation equipment—Global positioning system	6,280	1,077	522	2,819
Search and rescue satellite system	12,923	1,547	1,582	9,423
Artillery Improvement Program	7,790	110	1,042	7,718(f)
Short range air defence system—Sea Sparrow	11,494	240	444	11,406
Maritime electronic support measure system	5,732	47	1,238	5,198
Development of digital machinery control	4,143	1,672	291	338
Shipboard integrated interior communications system	6,688	2,746	792	1,249
Work stations for tactical data processing system	1,679	468	43	5,972
Penetrating rocket system	6,242		25	25
Directional command and active sonobuoys	2,941			
Search and target designation	18,000			
Computer assisted learning development	1,336		40	40
<i>Development</i>				
Automatic pilot aptitude measure system	1,379		4	4
Ship integrated processing and display system	6,822		2,308	2,308

(f) Project completed.

Revenue

	1981-82	1980-81
	\$	\$
Comparative Summary		
<i>Non-Tax Revenue—</i>		
A Return on investments	984,298	860,668
B Refunds of previous years' expenditure	9,463,733	19,320,025
C Miscellaneous	12,847,364	6,271,584
Total	23,295,395	26,452,277

	1981-82
	\$

Details*Non-Tax Revenue—***A Return on investments:**

Loans, investments and advances—

Other—

Miscellaneous—

Canadian Forces housing projects—

Interest 958,481

Other account—

Interest on loans to employees posted abroad 25,817

984,298

B Refunds of previous years' expenditure:Refunds received after audit or adjustment of
contracts and refunds of advance payments
on contracts 9,463,733**C Miscellaneous:**Includes payments received from United
Nations in respect of peacekeeping opera-
tions and from provincial governments for
humanitarian assistance provided..... 12,847,364

Appendix

National Defence Working Capital Advance

Imprest Accounts, Standing Advances and Authorized Loans

(Authorized by Vote L20b, Appropriation Act No. 1, 1976, effective 1 April 1976)

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Advances (including standing advances):			Working capital advance	25,087,286	21,191,259
Working capital imprests and Canadian Forces					
Europe	16,987,616	14,226,260			
Working capital funds	4,664,006	4,180,815			
Standing/petty cash advances	778,573	670,465			
Canadian government services, Lahr, Germany ...	737,204	705,395			
Headquarters controlled advances	1,462,534	1,027,204			
Defence Research Establishments and Emergency					
Planning Canada	79,777	103,874			
Military Foreign Service Regulations—Posting					
loans	377,576	277,246			
	25,087,286	21,191,259		25,087,286	21,191,259

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Advances as at beginning of year	21,191,259	18,609,471
Advances issued	119,344,482	180,030,442
	140,535,741	198,639,913
Advances settled	115,448,455	177,448,654
Balance at March 31, 1981	25,087,286	21,191,259

Note: During 1981-82, posting loans yielded interest amounting to \$25,817 which was credited to non-tax revenue—Return on investments.

SECTION 17

1981-82 PUBLIC ACCOUNTS

National Health and Welfare

Department Medical Research Council

CONTENTS

	<i>Page</i>
Use of appropriations	17.4
Total cost of programs—Budgetary	17.8
Programs by activity—Budgetary	17.8
Grants and contributions	17.10
Budgetary expenditure by program and standard object.....	17.13
Budgetary expenditure of major capital projects	17.14
Revenue	17.15
Appendices	17.16

NATIONAL HEALTH AND WELFARE

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

- To provide direction, planning, policy development, advisory and administrative support services to the Department.

HEALTH AND SOCIAL SERVICES PROGRAM

- To develop, promote and support measures designed to preserve and improve the health and social well-being of Canadians.

MEDICAL SERVICES PROGRAM

- To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

- To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

INCOME SECURITY PROGRAM

- To maintain and improve the income security of the people of Canada.

Medical Research Council

Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Use of Appropriations

Vote	Program		
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures and contributions including recoverable expenditures on behalf of the Canada Pension Plan	\$ 25,676,400	
	1c The grants listed in the Estimates	415,000	
	1e To authorize the transfer of \$320,999 from National Health and Welfare Vote 30, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 30		320,999
	TB Vote 30 ⁽¹⁾		352,500
Stat	Minister of National Health and Welfare—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
HEALTH AND SOCIAL SERVICES PROGRAM			
	Budgetary		
5	Operating expenditures	\$ 26,252,000	
	5c	375,000	
	Transfer from TB Vote 5 ⁽¹⁾		761,359
10	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs	\$ 99,500,000	
	10c	1,000,000	
	Transfer from TB Vote 10 ⁽¹⁾		1,647,567
Stat	Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)		
Stat	Contributions to provinces and territories for hospital insurance, medical care and extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c. 10)		
Stat	Contributions to provinces and territories pursuant to the Health Resources Fund Act (R.S. c. H-4)		
Stat	Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan (R.S. c. C-1) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77, c.10) including residual payments under the Unemployment Assistance Act (R.S. c. U-1)		
Stat	Contributions to employee benefit plans		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
MEDICAL SERVICES PROGRAM			
	Budgetary		
15	Operating expenditures and contributions	\$ 194,820,000	
	15c	1,389,000	
	15e To authorize the transfer of \$431,200 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1981-82 for the purposes of this Vote, and to provide a further amount of	14,210,000	
	Transfer from: Vote 20	431,200	
	TB Vote 5 ⁽¹⁾	2,398,275	
	TB Vote 10 ⁽¹⁾	302,055	
20	Capital expenditures	\$ 13,584,000	
	Less: transfer to Vote 15	431,200	
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
HEALTH PROTECTION PROGRAM			
	Budgetary		
25	Program expenditures, the grants listed in the Estimates and contributions	\$ 70,620,000	
	25c	4,131,000	
	Transfer from TB Vote 5 ⁽¹⁾		1,257,535
26b*	To provide in the current and subsequent fiscal years for the indemnification of supplies of swine flu vaccine under the Swine Flu Immunization Program, in accordance with agreements entered into with the said suppliers, up to an aggregate amount not to exceed \$10,000,000 in respect of any claims, as described in the agreements, attributable to the suppliers' negligence in the processing, testing, filling and packaging of the vaccine, and authority to pay taxed costs awarded by a court against the suppliers in connection with the said program other than taxed costs arising out of claims attributable to the aforementioned suppliers' negligence		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
26,764,900		26,764,900		26,764,900	26,375,903	388,997		22,037,654
24,600	18,375	42,975		42,975	42,975			24,975
2,195,000	347,000	2,542,000		2,542,000	2,542,000			1,908,000
28,984,500	365,375	29,349,875		29,349,875	28,960,878	388,997		23,970,629
27,388,359		27,388,359		27,388,359	26,900,435	487,924		23,447,494
102,147,567		102,147,567		102,147,567	101,442,063	705,504		123,556,765
18,000,000	1,511,936	19,511,936		19,511,936	19,511,936			1,454,135
4,263,700,000	49,000	4,263,749,000		4,263,749,000	4,263,749,000			3,980,342,000
6,000,000	(18,619)	5,981,381		5,981,381	5,981,381			17,321,000
2,309,800,000	(12,179,137)	2,297,620,863		2,297,620,863	2,297,620,863			1,941,247,175
1,983,000	314,000	2,297,000		2,297,000	2,297,000			1,747,000
6,729,018,926	(10,322,820)	6,718,696,106		6,718,696,106	6,717,502,678	1,193,428		6,089,366,490
213,557,530		213,557,530		213,557,530	205,416,249	8,141,281		180,557,485
13,152,800		13,152,800		13,152,800	11,844,611	1,308,189		11,430,902
10,091,000	1,598,619	11,689,619		11,689,619	11,689,619			10,088,000
	111	111		111	111			3,059
236,801,330	1,598,730	238,400,060		238,400,060	228,950,590	9,449,470		202,079,446
76,008,535		76,008,535		76,008,535	74,966,430	1,042,105		63,287,504
6,589,000	3,219	3,219		3,219	3,219			450
	1,042,000	7,631,000		7,631,000	7,631,000			5,841,000
	56,470	56,470		56,470	56,470			164,603
82,597,535	1,101,689	83,699,224		83,699,224	82,657,119	1,042,105		69,293,557

Use of Appropriations—Concluded

Vote	Program		
DEPARTMENT—Concluded			
INCOME SECURITY PROGRAM			
	Budgetary		
30	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$	47,370,000
	Transfer from TB Vote 5 ⁽¹⁾		1,020,000
			48,390,000
	Less: transfer to Vote 1		320,999
Stat	Family allowance payments (S.C. 1973-74, c. 44)		
Stat	Old age security payments (R.S. c. O-6)		
Stat	Guaranteed income supplement payments (R.S. c. O-6)		
Stat	Spouse's allowance payments (R.S. c. O-6)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
MEDICAL RESEARCH COUNCIL			
	Budgetary		
35	Operating expenditures	\$	1,625,000
	Transfer from TB Vote 5 ⁽¹⁾		15,000
40	The grants listed in the Estimates	\$	86,833,000
	40c		11,577,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

⁽²⁾ The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

*Vote 26b, Appropriation Act No. 5, 1976.

Appropriations								
Current year					Balances			
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
48,069,001		48,069,001		48,069,001	45,800,057	2,268,944		42,294,102
2,017,000,000	2,519,887	2,019,519,887		2,019,519,887	2,019,519,887			1,850,906,983
6,121,000,000	19,552,077	6,140,552,077		6,140,552,077	6,140,552,077 ⁽²⁾			5,322,086,051
2,254,000,000	(12,086,018)	2,241,913,982		2,241,913,982	2,241,913,982 ⁽²⁾			1,918,066,576
210,000,000	(7,156,251)	202,843,749		202,843,749	202,843,749 ⁽²⁾			177,652,786
7,749,000	1,225,000	8,974,000		8,974,000	8,974,000			4,439,000
10,657,818,001	4,054,695	10,661,872,696		10,661,872,696	10,659,603,752	2,268,944		9,315,445,498
17,735,220,292	(3,202,331)	17,732,017,961		17,732,017,961	17,717,675,017	14,342,944		15,700,155,620
1,640,000		1,640,000		1,640,000	1,675,993	(35,993)		1,311,034
98,410,000		98,410,000		98,410,000	98,410,000			80,475,000
132,000	21,000	153,000		153,000	153,000			121,000
100,182,000	21,000	100,203,000		100,203,000	100,238,993	(35,993)		81,907,034
17,835,402,292	(3,181,331)	17,832,220,961		17,832,220,961	17,817,914,010	14,306,951		15,782,062,654

Total Cost of Programs—Budgetary (in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Services provided without charge by this department	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1981-82	28,961	545		2,216	403		31,035
	1980-81	23,971	367		1,895	277		25,776
HEALTH AND SOCIAL SERVICES	1981-82	6,717,503	427		1,155	364		6,718,595
	1980-81	6,089,366	375		1,290	254		6,090,535
MEDICAL SERVICES	1981-82	228,950	32,162	4,819	5,386	2,562		209,555
	1980-81	202,079	34,415	4,381	5,797	2,272		180,114
HEALTH PROTECTION	1981-82	82,657	5,941		8,860	1,265	764	87,605
	1980-81	69,294	5,125		7,944	869	688	73,670
INCOME SECURITY	1981-82	10,659,604	9		4,368	19,472		10,683,435
	1980-81	9,315,446	9		3,943	21,538		9,340,918
	1981-82	17,717,675	39,084	4,819	21,985	24,066	764	17,730,225
	1980-81	15,700,156	40,291	4,381	20,869	25,210	688	15,711,013
MEDICAL RESEARCH COUNCIL	1981-82	100,239	71		133	28		100,329
	1980-81	81,907	251		127	23		81,806
Total	1981-82	17,817,914	39,155	4,819	22,118	24,094	764	17,830,554
	1980-81	15,782,063	40,542	4,381	20,996	25,233	688	15,792,819

Programs by Activity—Budgetary (in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental executive	2,961	3,420	10	25			2,971	3,445
Policy, planning and information	7,077	6,192	2	25	2,260	2,260	9,339	8,477
Intergovernmental and international affairs	1,057	986	4	7	275	275	1,336	1,268
Administrative support	16,195	16,169	69	162			16,264	16,331
	27,290	26,767	85	219	2,535	2,535	29,910	29,521
Less: receipts and revenues credited to the vote	560	560					560	560
	26,730	26,207	85	219	2,535	2,535	29,350	28,961
Less: receipts credited to revenue	545	545					545	545
Add: accommodation provided without charge by Public Works	2,216	2,216					2,216	2,216
other services provided without charge by other departments	403	403					403	403
Total cost of program	28,804	28,281	85	219	2,535	2,535	31,424	31,035
HEALTH AND SOCIAL SERVICES PROGRAM								
Program administration	5,082	5,275	18	45			5,100	5,320
Health promotion	9,045	9,585	21	7	14,846	14,764	23,912	24,356
Health services	6,215	5,148			4,290,903	4,290,891	4,297,118	4,296,039
Social services development	2,910	2,668	3	13	6,082	6,038	8,995	8,719
Canada Assistance Plan	3,258	3,215	6	2	2,364,296	2,364,231	2,367,560	2,367,448
New Horizons	3,123	3,235	4	5	12,884	12,381	16,011	15,621
	29,633	29,126	52	72	6,689,011	6,688,305	6,718,696	6,717,503
Less: receipts credited to revenue	427	427					427	427
Add: accommodation provided without charge by Public Works	1,155	1,155					1,155	1,155
other services provided without charge by other departments	364	364					364	364
Total cost of program	30,725	30,218	52	72	6,689,011	6,688,305	6,719,788	6,718,595

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
MEDICAL SERVICES PROGRAM								
Program administration	10,077	10,823	526	155			10,603	10,978
Indian health services	116,037	109,860	8,070	6,926	24,037	21,013	148,144	137,799
Northern health services	52,005	53,043	4,234	4,341	374	285	56,613	57,669
Civil aviation medicine	2,100	1,965	69	171			2,169	2,136
Public service health	7,382	7,813	129	142			7,511	7,955
Immigration medical services	5,425	4,716	35	25			5,460	4,741
Quarantine and regulatory services	1,582	1,322	12	13			1,594	1,335
Prosthetic services	4,513	4,645	69	63	175	175	4,757	4,883
Emergency services	1,540	1,446	9	8			1,549	1,454
	200,661	195,633	13,153	11,844	24,586	21,473	238,400	228,950
Less: receipts credited to revenue	32,162	32,162					32,162	32,162
Add: accommodation provided without charge by this department	4,819	4,819					4,819	4,819
accommodation provided without charge by Public Works	5,386	5,386					5,386	5,386
other services provided without charge by other departments	2,562	2,562					2,562	2,562
Total cost of program	181,266	176,238	13,153	11,844	24,586	21,473	219,005	209,555
HEALTH PROTECTION PROGRAM								
Program administration	9,118	8,389	246	271			9,364	8,660
Food quality and hazards	20,792	22,248	405	643	45	45	21,242	22,936
Drug quality and hazards	31,360	29,855	709	350			32,069	30,205
Environmental quality and hazards	10,890	10,826	814	594	818	818	12,522	12,238
Laboratory health surveillance	8,396	8,361	106	257			8,502	8,618
	80,556	79,679	2,280	2,115	863	863	83,699	82,657
Less: receipts credited to revenue	5,941	5,941					5,941	5,941
Add: accommodation provided without charge by Public Works	8,860	8,860					8,860	8,860
other services provided without charge by other departments	1,265	1,265					1,265	1,265
services provided without charge by this department	764	764					764	764
Total cost of program	85,504	84,627	2,280	2,115	863	863	88,647	87,605
INCOME SECURITY PROGRAM								
Program administration	5,932	8,024	12	49			5,944	8,073
Canada Pension Plan	27,089	28,988	117	232			27,206	29,220
Family allowances	18,173	13,723	74	86	2,019,520	2,019,520	2,037,767	2,033,329
Old age security	34,226	32,808	168	220	8,585,310	8,585,310	8,619,704	8,618,338
	85,420	83,543	371	587	10,604,830	10,604,830	10,690,621	10,688,960
Less: receipts and revenues credited to the vote	28,631	29,105	117	251			28,748	29,356
	56,789	54,438	254	336	10,604,830	10,604,830	10,661,873	10,659,604
Less: receipts credited to revenue	9	9					9	9
Add: accommodation provided without charge by Public Works	4,368	4,368					4,368	4,368
other services provided without charge by other departments	19,472	19,472					19,472	19,472
Total cost of program	80,620	78,269	254	336	10,604,830	10,604,830	10,685,704	10,683,435
MEDICAL RESEARCH COUNCIL								
Administration	1,783	1,819	10	10			1,793	1,829
Grants and scholarships					98,410	98,410	98,410	98,410
	1,783	1,819	10	10	98,410	98,410	100,203	100,239
Less: receipts credited to revenue						71		71
Add: accommodation provided without charge by Public Works	133	133					133	133
other services provided without charge by other departments	28	28					28	28
Total cost of program	1,944	1,980	10	10	98,410	98,339	100,364	100,329

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Policy, planning and information</i>			
Grant to the Institute for Social and Economic Research at the University of Manitoba	165	165	150
Grant to the United Nations Fund for the World Assembly on Aging	25	25	
<i>Intergovernmental and international affairs</i>			
Grant to the United Nations Fund for Drug Abuse Control	250	250	250
Grant to the World Congress on Chest Diseases	25	25	
	465	465	400
Contributions			
<i>Policy, planning and information</i>			
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	2,070	2,070	1,570
	2,535	2,535	1,970
HEALTH AND SOCIAL SERVICES PROGRAM			
Grants			
<i>Health promotion</i>			
Grants to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	9,455	9,455	8,580
<i>Health services</i>			
Grants to national voluntary health organizations:			
Arthritis Society	24	24	24
Canadian Addictions Foundation	39	39	39
Canadian Association of Friedreich's Ataxia	23	23	23
Canadian Foundation for Ileitis and Colitis	23	23	23
Canadian Lung Association	39	39	39
Canadian Mental Health Association	39	39	39
Canadian Paraplegic Association	39	39	39
Canadian Public Health Association	39	39	39
Canadian Red Cross Society	39	39	39
Health League of Canada	21	21	21
St. John Ambulance Association	39	39	39
Traffic Injury Research Foundation of Canada	39	39	39
Victorian Order of Nurses for Canada	39	39	39
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	1,099	1,099	1,099
<i>Social services development</i>			
Grants to welfare organizations:			
Canadian National Institute for the Blind	120	120	110
Canadian Association for the Mentally Retarded	120	120	110
Canadian Safety Council	120	120	110
Canadian Rehabilitation Council for the Disabled	120	120	110
Canadian Council on Children and Youth	82	82	75
Canadian Council on Social Development	498	498	456
Canadian Association of Schools of Social Work	82	82	75
Canadian Co-ordinating Council on Deafness	82	82	75
Canadian Cerebral Palsy Association	19	19	17
Canadian Council of Rehabilitation Workshops	42	42	38
International Council on Social Welfare	19	19	17
National Anti-poverty Organization	179	179	164
Canadian Conference on Social Welfare	12	12	11
Coalition of Provincial Organizations of the Handicapped	82	82	75
International Social Services Canada	82	82	75
Expenditures not required for the current year			100
	12,655	12,655	11,739
Contributions			
<i>Health promotion</i>			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	1,698	1,695	1,417
Contributions to health organizations for the employment of youths and summer students	1,594	1,535	1,995
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	2,099	2,079	1,690
Expenditures not required for the current year			55

Grants and Contributions—Continued

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Continued			
HEALTH AND SOCIAL SERVICES PROGRAM—Concluded			
Contributions—Concluded			
<i>Health services</i>			
Amount to be credited to the Health Insurance Supplementary Fund for payments in respect of the cost of insured services incurred by a person who through no fault of his own has lost or been unable to obtain coverage for insured services toward which contributions are made under the Hospital Insurance and Diagnostic Services Act, the Medical Care Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977			
Contributions to the Province of Quebec towards the capital cost of health facilities	119	108	3,076
Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act	19,512	19,512	1,454
Contributions to provinces and territories under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 for:			
Hospital Insurance Program	2,636,353	2,636,353	2,480,315
Medical Care Program	907,692	907,692	859,607
Extended Health Care Services Program	719,704	719,704	640,420
Contributions to provinces and territories pursuant to the Health Resources Fund Act	5,981	5,981	17,321
<i>Expenditures not required for the current year</i>			48
<i>Social services development</i>			
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,299	3,256	3,231
Contributions to the Canadian Rehabilitation Council for the Disabled	300	300	300
Contributions for the International Year of Disabled Persons	770	769	1,330
Contributions to social services organizations for the employment of youths and summer students	54	54	300
<i>Expenditures not required for the current year</i>			20
<i>Canada Assistance Plan</i>			
Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 including residual payments under the Unemployment Assistance Act			
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	2,297,621	2,297,621	1,941,302
Services to young offenders in the provinces of New Brunswick, Quebec, Ontario and the Yukon Territory—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	39,290	39,288	31,673
Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act	27,310	27,304	54,583
<i>Expenditures not required for the current year</i>	75	18	48
			436
<i>New Horizons</i>			
Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	12,884	12,381	11,788
	6,676,356	6,673,650	6,052,433
	6,689,011	6,688,305	6,064,172
MEDICAL SERVICES PROGRAM			
Contributions			
<i>Indian health services</i>			
Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	3,644	3,644	1,877
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	725	725	634
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	13,123	11,976	7,907
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol Abuse Program	3,394	3,314	2,854
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	950	950	950
Contributions to the Indian Association of Alberta towards the cost of capital construction	1,910	150	145
Contributions to organizations for the employment of youths and summer students	291	254	421
<i>Expenditures not required for the current year</i>			1,068
<i>Northern health services</i>			
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	95	59	15
Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health	77	68	59
Contributions to Indian bands and Indian and Inuit associations or groups or local governments in the Yukon and Northwest Territories under the National Native Alcohol Abuse Program	196	152	103
Contributions to organizations for the employment of youths and summer students	6	6	

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
MEDICAL SERVICES PROGRAM—Concluded			
Contributions—Concluded			
Public service health			
Expenditures not required for the current year			75
Prosthetic services			
Contribution to the Royal Ottawa Hospital for transfer of ownership and administration of prosthetic unit	175	175	
Expenditures not required for the current year			197
	24,586	21,473	16,305
HEALTH PROTECTION PROGRAM			
Grants			
Food quality and hazards			
National Food Distribution Centre	15	15	15
Association of Official Analytical Chemists	30	30	30
Environmental quality and hazards			
International Commission on Radiological Protection	5	5	5
	50	50	50
Contributions			
Program administration			
Expenditures not required for the current year			136
Food quality and hazards			
Expenditures not required for the current year			7
Drug quality and hazards			
Expenditures not required for the current year			8
Environmental quality and hazards			
World Health Organization	50	50	50
Contributions to organizations conducting research on toxic chemicals	763	763	
Expenditures not required for the current year			30
	813	813	231
	863	863	281
INCOME SECURITY PROGRAM			
Grants			
Family allowances			
Family allowance payments	2,019,520	2,019,520	1,850,907
Old age security			
Old age security payments	6,140,552	6,140,552	5,322,086
Guaranteed income supplement payments	2,241,914	2,241,914	1,918,066
Spouse's allowance payments	202,844	202,844	177,653
	10,604,830	10,604,830	9,268,712
	17,321,825	17,318,006	15,351,440
MEDICAL RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants and scholarships in aid of research	98,410	98,410	80,475
Total	17,420,235	17,416,416	15,431,915

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Health and Social Services Program	Medical Services Program	Health Protection Program	Income Security Program	Subtotal	Medical Research Council	Total
(1) Salaries and wages.....	17,162 16,979 <i>15,093</i>	16,011 15,815 <i>13,614</i>	79,974 76,477 <i>72,679</i>	51,939 51,636 <i>44,410</i>	60,303 59,389 <i>49,284</i>	225,389 220,296 <i>195,080</i>	1,033 1,010 <i>788</i>	226,422 221,306 <i>195,868</i>
(1) Other personnel costs.....	2,542 2,513 <i>1,911</i>	2,297 2,315 <i>1,749</i>	17,636 18,814 <i>16,351</i>	7,631 7,708 <i>5,855</i>	9,426 9,491 <i>4,736</i>	39,532 40,841 <i>30,602</i>	153 153 <i>121</i>	39,685 40,994 <i>30,723</i>
(2) Transportation and communications	1,799 1,685 <i>1,286</i>	2,912 2,769 <i>2,169</i>	32,699 29,550 <i>24,216</i>	3,077 3,218 <i>2,556</i>	5,877 5,717 <i>4,835</i>	46,364 42,939 <i>35,062</i>	288 283 <i>216</i>	46,652 43,222 <i>35,278</i>
(3) Information.....	483 384 <i>366</i>	3,570 4,322 <i>3,660</i>	369 240 <i>192</i>	370 258 <i>137</i>	1,838 1,475 <i>804</i>	6,630 6,679 <i>5,159</i>	64 68 <i>57</i>	6,694 6,747 <i>5,216</i>
(4) Professional and special services	3,248 2,857 <i>1,825</i>	4,194 3,118 <i>3,297</i>	35,476 31,610 <i>26,210</i>	10,466 9,729 <i>7,219</i>	4,721 4,537 <i>3,961</i>	58,105 51,851 <i>42,512</i>	145 202 <i>161</i>	58,250 52,053 <i>42,673</i>
(5) Rentals	257 197 <i>190</i>	142 57 <i>65</i>	2,477 1,967 <i>1,785</i>	485 293 <i>347</i>	705 470 <i>468</i>	4,066 2,984 <i>2,855</i>	22 8 <i>10</i>	4,088 2,992 <i>2,865</i>
(6) Purchased repair and upkeep	870 991 <i>779</i>	32 33 <i>26</i>	934 1,618 <i>1,365</i>	972 1,559 <i>1,174</i>	69 152 <i>105</i>	2,877 4,353 <i>3,449</i>	3 10 <i>3</i>	2,880 4,363 <i>3,452</i>
(7) Utilities, materials and supplies	925 1,120 <i>995</i>	450 675 <i>509</i>	30,834 35,316 <i>31,466</i>	5,550 5,209 <i>4,482</i>	2,471 2,289 <i>2,051</i>	40,230 44,609 <i>39,503</i>	75 85 <i>71</i>	40,305 44,694 <i>39,574</i>
(8) Construction and acquisition of land, buildings and works			9,799 8,498 <i>7,795</i>			9,799 8,498 <i>7,795</i>		9,799 8,498 <i>7,795</i>
(9) Construction and acquisition of machinery and equipment	85 219 <i>124</i>	52 72 <i>93</i>	3,354 3,346 <i>3,636</i>	2,280 2,115 <i>2,658</i>	371 587 <i>318</i>	6,142 6,339 <i>6,829</i>	10 10 <i>5</i>	6,152 6,349 <i>6,834</i>
(10) Grants, contributions and other transfer payments	2,535 2,535 <i>1,970</i>	6,689,011 6,688,305 <i>6,064,172</i>	24,586 21,473 <i>16,305</i>	863 863 <i>281</i>	10,604,830 10,604,830 <i>9,268,712</i>	17,321,825 17,318,006 <i>15,351,440</i>	98,410 98,410 <i>80,475</i>	17,420,235 17,416,416 <i>15,431,915</i>
(12) All other expenditures	4 41 <i>36</i>	25 22 <i>12</i>	262 41 <i>79</i>	66 69 <i>175</i>	10 23 <i>25</i>	367 196 <i>327</i>		367 196 <i>327</i>
(1-12) Total	29,910 29,521 <i>24,575</i>	6,718,696 6,717,503 <i>6,089,366</i>	238,400 228,950 <i>202,079</i>	83,699 82,657 <i>69,294</i>	10,690,621 10,688,960 <i>9,335,299</i>	17,761,326 17,747,591 <i>15,720,613</i>	100,203 100,239 <i>81,907</i>	17,861,529 17,847,830 <i>15,802,520</i>
(13) Less: receipts and revenues credited to the vote	560 560 <i>604</i>				28,748 29,356 <i>19,853</i>	29,308 29,916 <i>20,457</i>		29,308 29,916 <i>20,457</i>
Total net expenditures	29,350 28,961 <i>23,971</i>	6,718,696 6,717,503 <i>6,089,366</i>	238,400 228,950 <i>202,079</i>	83,699 82,657 <i>69,294</i>	10,661,873 10,659,604 <i>9,315,446</i>	17,732,018 17,717,675 <i>15,700,156</i>	100,203 100,239 <i>81,907</i>	17,832,221 17,817,914 <i>15,782,063</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT				
MEDICAL SERVICES PROGRAM				
<i>Indian health services</i>				
Ontario—				
Nursing Station—Deer Lake	747		4	4
Single unit accommodation—Moose Factory	980	190	51	51
Nursing station—Kasabonica	775		7	7
Community Health Centre—Ohsweken	997	900	895	992(f)
Heating system—Moose Factory	2,211	19	2	2,840(f)
Nursing station—Webequie	584	30	72	528(f)
Renovations—Moose Factory Hospital	1,000			
Manitoba—				
Health facility—Shamattawa	1,001 ⁽¹⁾			5
Health facility—Split Lake	1,001		5	10
Renovate residence—Norway House	627	47	80	97
Health facility—Ste-Thérèse	1,001 ⁽¹⁾			
Health facility—Nelson House	770	41	49	778(f)
Renovations—Norway House Hospital	818	19	76	874(f)
Waterline/fireline—Norway House Hospital	724	25	6	704(f)
Alberta—				
Health centre—Standoff	1,365	1,000		
Staff accommodation—Fort Chipewyan	(2)			
<i>Northern health services</i>				
Northwest Territories—				
Nursing station/residence—Resolute Bay	1,645	20		
Nursing station—Cape Dorset	1,835	1,083	1,115	1,133
Nursing station—Fort Good Hope	270	19	11	255
Nursing station—Fort Norman	750		19	24
Nursing station/residence—Holman Island	1,550	1,075	1,037	1,046
Nursing station/residence—Arctic Bay	1,685	20	1	1
Nursing station addition—Baker Lake	808		21	24
Nursing station/residence—Repulse Bay	1,555	20	3	4
Hospital renovations—Frobisher Bay	1,135		216	798
Yukon—				
Health centre—Haines Junction	737	175	68	613(f)
Renovations—Whitehorse General Hospital	651	51		

(f) Project completed.

⁽¹⁾ This project is now funded from departmental Vote 15—Contributions.⁽²⁾ Cancelled, will be funded from departmental Vote 15—Contributions.

Revenue

	1981-82	1980-81		1981-82	1980-81
	\$	\$		\$	\$
DEPARTMENT			MEDICAL RESEARCH COUNCIL		
Comparative Summary			Comparative Summary		
Non-Tax Revenue—			Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,326,346	843,354	Refunds of previous years' expenditure	70,953	251,488
B Services and service fees	31,713,144	33,927,058			
C Privileges, licences and permits	9,450	9,775			
D Proceeds from sales	292,039	364,418			
E Miscellaneous	5,743,024	5,145,908			
Total	39,084,003	40,290,513			
	1981-82				
	\$	\$			
Details					
Non-Tax Revenue—					
A Refunds of previous years' expenditure:					
Administration	13,053				
Medical services	443,397				
Health protection	44,673				
Health and social services	381,177				
Income security	5,592				
Adjustment to prior year's Payables at Year End (PAYE)	438,454				
		1,326,346			
B Services and service fees:					
Medical services—Provision of medical services \$29,920,832					
Tuberculosis care	80,212				
Medical boarders	20,458				
Standard accommodation	9,986,504				
Hospitalization	269,617				
Newborn care	174,081				
Professional services—Inpatients	463,535				
Professional services—Outpatients	1,216,588				
Yukon Government hospital review payments	4,949,628				
Emergency care	1,936,758				
Co-insurance—Outpatients	255,397				
Prosthetic services	2,901,526				
Health stations	362,525				
Territorial health services	7,208,151				
Miscellaneous	95,852				
Medical services—Services and service fees, \$1,101,677					
Staff accommodation	876,935				
Miscellaneous	224,742				
Health protection \$690,635					
Radiation dosimetry services	690,530				
Miscellaneous	105				
		31,713,144			
C Privileges, licences and permits:					
Health protection		9,450			
D Proceeds from sales:					
Medical services, \$289,393					
Dietary revenue	200,391				
Pharmacy revenue	78,692				
Miscellaneous	10,310				
Health and social services	2,646				
		292,039			
E Miscellaneous:					
Administration Program	531,863				
Medical services	7,669				
Health protection, \$5,196,157					
Food and drug penalties	309,609				
Opium and narcotics penalties	4,300,570				
Opium and narcotics seizures	583,377				
Other	2,601				
Health and social services	5,778				
Income security	1,557				
		5,743,024			

Appendix 1

Medical Research Council

(Established by the Medical Council Act)

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 16, 1982

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1982

	1982 \$	1981 \$
Grants and scholarships		
Grants	80,277,537	65,692,282
Awards	16,607,016	13,620,997
Research promotion	1,525,447	1,161,721
	98,410,000	80,475,000
Administration		
Salaries and wages	1,010,391	787,988
Employee benefits	171,000	134,000
Travel	230,341	171,123
Professional and special services	202,176	160,843
Office accommodation	133,000	127,000
Printing, stationery and office supplies	85,430	74,539
Publications	67,893	57,014
Communications	52,418	44,860
Maintenance and rental of equipment	17,523	9,551
Furniture and equipment	9,821	5,117
Accounting and cheque issue services	9,700	9,900
	1,989,693	1,581,935
Total expenditure	100,399,693	82,056,935
Provided for by:		
Parliamentary appropriations		
National Health and Welfare Vote 40	98,410,000	80,475,000
National Health and Welfare Vote 35	1,617,391	1,311,035
Statutory—Contributions to employee benefit plans	153,000	121,000
Government departments which provided services without charge	160,700	149,900
	100,341,091	82,056,935
Expenditure in excess of parliamentary appropriation (Note 3)	58,602	
	100,399,693	82,056,935

Approved by Management:

J. M. ROXBURGH
Director of Administration

Approved by the Council:

PIERRE BOIS
President

NOTES TO FINANCIAL STATEMENT MARCH 31, 1982

1. Objective of the Council

The Medical Research Council was established under Section of the Medical Research Council Act to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

The Council is designated as a departmental corporation within the meaning and purpose of the Financial Administration Act and is funded through parliamentary appropriations which provide for its grants and scholarships, and administration expenditure.

2. Significant accounting policies

Grants and scholarships

Grants and scholarships are charged to expenditure as cash is disbursed.

Administration expenditure

Employees' termination benefits and vacation pay are charged to expenditure when paid.

Acquisitions of furniture and equipment are expensed in the year of acquisition.

All other administration expenditure is recorded on an accrual basis and includes expenses related to work performed, goods received or services rendered prior to April 1.

Services provided without charge

Amounts for services provided without charge by government departments are included in administration expenditure.

3. Expenditure in excess of parliamentary appropriation

During the year, the Council expended \$58,602 in excess of parliamentary appropriation for administration expenditure due solely to the inclusion of debts which had been incurred, but unpaid, as of March 31, 1982.

Under Treasury Board directions for Payables At Year End (PAYE), a reserved allotment will be established in 1982-83 from that year's appropriation which will be used for the sole purpose of providing payment authority for the expenditure in excess of the 1981-82 appropriation.

4. Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to \$70,953 (1981—\$251,488) were remitted to the Receiver General for Canada and are not reflected in the statement.

5. Commitments

The Council had outstanding commitments in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

	1982 \$	1981 \$
1981-82		90,720,357
1982-83	108,262,090	41,723,948
1983-84	58,014,690	14,241,038
1984-85	23,996,642	945,014
1985-86	6,495,132	361,711
1986-87	4,983,609	
1987-88	3,039,818	
	204,791,981	147,992,068

Appendix 1—Concluded

Medical Research Council—Concluded

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1982—Concluded

6. Trust funds

In 1974, the Council received \$75,000 from an anonymous donor to establish a fund, the interest from which is to be used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations received were not earmarked for specific projects. The amounts received, interest earned and grants paid are not reflected in the statement of expenditure. The status of the funds at March 31 is as follows:

	1982	1981
	\$	\$
Balance at beginning of the year	82,409	81,365
Donations received		5,133
Interest earned	13,408	9,711
	<u>95,817</u>	<u>96,209</u>
Grants paid	5,800	13,800
Balance at end of the year (represented by cash on deposit with the Receiver General for Canada)	<u>90,017</u>	<u>82,409</u>

Appendix 2

**Board of Trustees of the Queen Elizabeth II Canadian
Fund to Aid in Research on the Diseases of Children**
(Established by the Queen Elizabeth II Canadian Research Fund Act)

AUDITOR'S REPORT

THE BOARD OF TRUSTEES

AND

THE HONOURABLE MONIQUE BÉGIN, P.C., M.P.

MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1982 and the statement of operations and balance of Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1982 and the results of its operations for the year ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the change in accounting for cancelled awards as explained in Note 5, on a basis consistent with that of the preceding year.

E. R. ROWE

*Deputy Auditor General**for the Auditor General of Canada*

Ottawa, Ontario

May 28, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Cash	2,206	15,714	Provision for scientist awards (Note 4)	362,500	460,000
Accrued interest	14,576	14,515	BALANCE OF FUND		
Investment in Canada bonds (Note 3)	546,138	567,062	Balance at end of year	200,420	137,291
	562,920	597,291		562,920	597,291

Approved by the Board:

J. P. DUCHARME

Chairman

MARY ANNE LIPKE

Secretary

Appendix 2—Concluded

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—Concluded

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Interest	54,466	49,601
Cancelled awards (Note 5)	140,000	
	194,466	49,601
Expenses		
Scientist awards	125,000	250,000
Loss on sale of investment in Canada bonds	6,150	4,294
Travel grants		598
Other	187	211
	131,337	255,103
Excess of revenue over expenses (expenses over revenue) for the year	63,129	(205,502)
Balance of Fund at beginning of year	137,291	342,793
Balance of Fund at end of year	200,420	137,291

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1982

1. Objectives of the Fund

The Queen Elizabeth II Canadian Fund was established pursuant to the Queen Elizabeth II Canadian Research Fund Act, R.S., c. Q-1 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. A Board of Trustees consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, manage and administer the Fund. The Fund was set up by an initial contribution of \$1 million from the Consolidated Revenue Fund and is augmented by gifts or bequests received.

2. Significant accounting policies

Investment in Canada bonds

The investment in Canada bonds is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized when the bonds are sold. Interest income is recorded in the accounts on an accrual basis.

Scientist awards

Scientist awards are provided for in the year the awards are approved. Any subsequent increases and decreases to existing awards are accounted for in the year these increases or decreases are approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation.

Services provided without charge

The Medical Research Council provides the Board without charge with administrative and technical services and facilities for carrying out the purposes of the Act.

3. Investment in Canada bonds

	1982	1981
	\$	\$
Par value	594,000	619,000
Cost	546,138	567,062
Market value	437,660	471,257

Under the terms of the Act the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada. The bonds held at March 31, 1982 bear interest at rates ranging from 5¾% to 12½% per annum.

4. Provision for scientist awards

	1982	1981
	\$	\$
Payable in:		
1981-82		125,000
1982-83	95,000	105,000
1983-84	95,000	95,000
1984-85	85,000	85,000
1985-86	50,000	50,000
1986-87	37,500	
Total	362,500	460,000

5. Change in accounting policy

The policy of recording awards cancelled subsequent to the year of approval as revenue in the year of cancellation was adopted during the current fiscal year. Prior to 1982 cancelled awards were accounted for as adjustments to the period in which the award was initially approved. As a result, the excess of revenue over expenses for the year has been increased by \$140,000 (1981—Nil).

SECTION 18

1981-82 PUBLIC ACCOUNTS

National Revenue

Customs and Excise Taxation

CONTENTS

	<i>Page</i>
Use of appropriations	18.4
Total cost of programs—Budgetary	18.5
Programs by activity—Budgetary	18.6
Grants and contributions	18.6
Budgetary expenditure by program and standard object	18.7
Budgetary expenditure of major capital projects	18.7
Revenue	18.8

NATIONAL REVENUE

Customs and Excise

Objective

- To achieve compliance with all legislative provisions for which Customs and Excise has administrative responsibility.

Taxation

Objective

- To administer and enforce the Income Tax Act, various Federal and Provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Acts and various provincial tax credit plans.

Use of Appropriations

Vote	Program	
CUSTOMS AND EXCISE		
	Budgetary	
1	Program expenditures	\$ 278,896,400
	le	5,457,112
	Transfer from: TB Vote 5 ⁽¹⁾	6,000,000
	TB Vote 30 ⁽¹⁾	150,000
Stat	Minister of National Revenue—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	<i>Total program—Budgetary</i>	
TAXATION		
	Budgetary	
5	Program expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971 and Statistics Canada	\$ 421,685,000
	se	2,200,000
	Transfer from TB Vote 5 ⁽¹⁾	13,989,000
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	<i>Use of appropriations not required for the current year</i>	
	<i>Total program—Budgetary</i>	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
290,503,512	(356,614) ⁽²⁾	290,146,898		290,146,898	286,345,091	3,801,807		240,366,821
24,600	18,375	42,975		42,975	42,975			24,975
30,468,000	4,814,000	35,282,000		35,282,000	35,282,000			25,598,000
	5,474	5,474		5,474	5,474			
320,996,112	4,481,235	325,477,347		325,477,347	321,675,540	3,801,807		265,989,796
437,874,000		437,874,000		437,874,000	435,766,685	2,107,315		366,755,496
50,453,000	7,972,000	58,425,000		58,425,000	58,425,000			43,913,000
	99,810	99,810		99,810	99,810			55,690
488,327,000	8,071,810	496,398,810		496,398,810	494,291,495	2,107,315		410,724,189
809,323,112	12,553,045	821,876,157		821,876,157	815,967,035	5,909,122		676,713,985

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
CUSTOMS AND EXCISE.....	1981-82	321,676	15,653	1,560	23,140	7,226	337,949
	1980-81	265,990	15,461	1,300	21,030	5,538	278,397
TAXATION	1981-82	494,291	9,472		37,902	14,318	537,039
	1980-81	410,724	12,306		34,367	11,466	444,251
Total	1981-82	815,967	25,125	1,560	61,042	21,544	874,988
	1980-81	676,714	27,767	1,300	55,397	17,004	722,648

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CUSTOMS AND EXCISE								
Compliance facilitation	142,867	151,316	1,607	1,061			144,474	152,377
Compliance verification and enforcement	87,262	92,550	362	277			87,624	92,827
Dispute settlement	7,430	7,971	69	64			7,499	8,035
Administration	82,749	64,448	3,131	3,989			85,880	68,437
	320,308	316,285	5,169	5,391			325,477	321,676
Less: receipts credited to revenue	16,000	15,653					16,000	15,653
Add: accommodation provided without charge by this department	1,560	1,560					1,560	1,560
accommodation provided without charge by Public Works	23,140	23,140					23,140	23,140
other services provided without charge by other departments	7,226	7,226					7,226	7,226
Total cost of program	336,234	332,558	5,169	5,391			341,403	337,949
TAXATION								
Returns processing	188,847	186,625	3,109	3,159			191,956	189,784
Enforcement	243,313	240,737	597	1,714			243,910	242,451
Notice of objections and appeals	12,885	13,440					12,885	13,440
Administration	43,959	40,499	592	1,127	52	39	44,603	41,665
Contributions to employee benefit plans	58,425	58,425					58,425	58,425
	547,429	539,726	4,298	6,000	52	39	551,779	545,765
Less: receipts and revenues credited to the vote	55,380	51,474					55,380	51,474
	492,049	488,252	4,298	6,000	52	39	496,399	494,291
Less: receipts credited to revenue	16,206	9,472					16,206	9,472
Add: accommodation provided without charge by Public Works	37,902	37,902					37,902	37,902
other services provided without charge by other departments	14,318	14,318					14,318	14,318
Total cost of program	528,063	531,000	4,298	6,000	52	39	532,413	537,039

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
TAXATION			
Contributions			
Administration			
Inter-American Centre of Tax Administrators	35	31	27
Commonwealth Association of Tax Administrators	17	8	7
Total	52	39	34

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages	243,163 241,994 <i>205,639</i>	402,088 396,135 <i>331,570</i>	645,251 638,129 <i>537,209</i>
(1) Other personnel costs	37,598 37,139 <i>27,276</i>	58,466 58,638 <i>44,016</i>	96,064 95,777 <i>71,292</i>
(2) Transportation and communications	15,947 15,169 <i>13,582</i>	42,275 39,004 <i>34,318</i>	58,222 54,173 <i>47,900</i>
(3) Information	1,878 1,523 <i>1,665</i>	3,537 2,846 <i>2,955</i>	5,415 4,369 <i>4,620</i>
(4) Professional and special services	7,446 5,981 <i>4,858</i>	10,182 10,352 <i>8,875</i>	17,628 16,333 <i>13,733</i>
(5) Rentals	3,735 3,761 <i>1,224</i>	8,814 8,452 <i>6,693</i>	12,549 12,213 <i>7,917</i>
(6) Purchased repair and upkeep	3,211 3,432 <i>1,606</i>	1,404 1,939 <i>1,672</i>	4,615 5,371 <i>3,278</i>
(7) Utilities, materials and supplies	5,994 7,222 <i>6,618</i>	20,628 22,233 <i>19,139</i>	26,622 29,455 <i>25,737</i>
(8) Construction and acquisition of land, buildings and works	693 536 <i>876</i>		693 536 <i>876</i>
(9) Construction and acquisition of machinery and equipment	4,477 4,856 <i>2,590</i>	4,298 6,000 <i>5,350</i>	8,775 10,856 <i>7,940</i>
(10) Grants, contributions and other transfer payments		52 39 <i>34</i>	52 39 <i>34</i>
(12) All other expenditures	1,335 63 <i>56</i>	35 127 <i>28</i>	1,370 190 <i>84</i>
(1-12) Total	325,477 321,676 <i>265,990</i>	551,779 545,765 <i>454,650</i>	877,256 867,441 <i>720,640</i>
(13) Less: receipts and revenues credited to the vote		55,380 51,474 <i>43,926</i>	55,380 51,474 <i>43,926</i>
Total net expenditures	325,477 321,676 <i>265,990</i>	496,399 494,291 <i>410,724</i>	821,876 815,967 <i>676,714</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

CUSTOMS AND EXCISE	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
<i>Compliance facilitation</i>				
New office building, Cartwright, Man.....	259	157	139	231
New office building, Gretna, Man.....	405	258	207	207
New office building, Hemmingford, Que.....	374	225	1	1

Revenue

	1981-82	1980-81		1981-82	
	\$	\$		\$	\$
CUSTOMS AND EXCISE					
Comparative Summary					
Tax Revenue—					
A Sales tax	6,184,704,444	5,428,946,668	G Other excise taxes: penalties,		
B Customs import duties	3,438,630,217	3,188,371,013	\$11,244,303; miscellaneous,		
C Excise duties	1,174,912,221	1,041,593,082	\$2,427,616.		
D Natural gas and gas liquids tax	998,387,664	187,054,160	Manufacturers' taxes: cigarettes,		
E Refunds excise tax—Gasoline	(105,934,664)	(104,563,792)	\$385,099,593; cigars, \$6,165,441;		
F Excise tax—Gasoline	542,383,170	557,865,155	tobacco, \$12,330,953; jewellery,		
G Other excise taxes	563,898,058	573,413,302	\$49,267,450; lighters,		
	12,796,981,110	10,872,679,588	\$2,480,924; automobiles,		
Non-Tax Revenue—					
H Return on investments	76,209	70,438	\$1,255,431; matches, \$1,040,264;		
I Refunds of previous years' expenditure	135,175	61,429	playing cards, \$1,711,816; coin		
J Services and service fees	1,673,603	1,524,274	games, \$5,652,806; smokers'		
K Privileges, licences and permits	244,833	208,441	accessories, \$459,163; automotive		
L Proceeds from sales	2,002,859	1,903,246	air conditioners, \$25,686,400;		
M Miscellaneous	11,520,155	11,692,975	wines, \$60,902,526	565,724,686	
	15,652,834	15,460,803	Less: drawbacks, \$505,741 and		
			refunds, \$1,320,887	1,826,628	
Total	12,812,633,944	10,888,140,391			563,898,058
			Drawbacks relate to tax paid in		
			respect of both imported or domesti-		
			cally manufactured goods exported.		
Non-Tax Revenue—					
H Return on investments:					
Other accounts—					
Rentals of public buildings and					
properties					
					76,209
I Refunds of previous years' expenditure: refunds of previous years' expenditure, \$87,797; adjustment to prior year's Payables at Year End (PAYE), \$47,378					
					135,175
J Services and service fees: cartage, \$8,819; customs warehouse annual licence fees, \$338,530; storage charges, \$55,708; special services fees, \$1,270,546					
					1,673,603
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.					
K Privileges, licences and permits: brokers' licences					
					244,833
L Proceeds from sales: copies of documents, \$109,259; sale of unclaimed goods, seals, etc., \$1,135,446; spirit age labels, \$596,546; cloth, accessories, \$161,608					
					2,002,859
M Miscellaneous: customs penalties, \$588,716; customs seizures, \$1,730,868; excise seizures, \$15,258; sundries, \$414,671; port seizures, \$6,920,207; investigation services seizures, \$1,850,435					
					11,520,155
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, R.S. c. 58, as amended, and the Excise Act, R.S. c. 99, as amended.					
Non-tax revenue figures shown are net of refunds.					
D Natural gas and gas liquids tax:					
Natural gas	910,413,696				
Natural gas liquids	88,105,648				
Less: refunds	131,680				
		998,387,664			

Revenue—Concluded

	1981-82	1980-81
	\$	\$
TAXATION		
Comparative Summary		
Tax Revenue—		
Income tax—		
A Personal	24,046,156,251	19,837,105,413
B Corporation	8,117,738,829	8,106,529,512
C Non-resident	1,018,102,254	866,891,806
D Petroleum and gas revenue tax	864,358,747	26,824,305
E Miscellaneous	119,213,199	97,658,045
	<u>34,165,569,280</u>	<u>28,935,009,081</u>
Non-Tax Revenue—		
F Refunds of previous years' expenditure	341,512	455,711
G Services and service fees	5,173,342	6,919,985
H Miscellaneous	3,957,541	4,929,960
	<u>9,472,395</u>	<u>12,305,656</u>
Total	<u>34,175,041,675</u>	<u>28,947,314,737</u>
	1981-82	
	\$	\$
Details		
Tax Revenue—		
Income tax—		
A Personal:		
Deductions at sources	19,150,609,590	
Other collections	<u>4,895,546,661</u>	
		<u>24,046,156,251</u>
D Petroleum and gas revenue tax:		
Petroleum and gas	810,783,559	
Resource royalty	<u>53,575,188</u>	
		<u>864,358,747</u>
Non-Tax Revenue—		
F Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	187,838	
Adjustment to prior year's Payables at Year End (PAYE)	<u>153,674</u>	
		<u>341,512</u>
G Services and service fees:		
Ruling fees	878,620	
Property tax credit plan fees	4,042,333	
Accounts receivable	<u>252,389</u>	
		<u>5,173,342</u>
H Miscellaneous:		
Fines and forfeitures	3,603,950	
Sundries	<u>353,591</u>	
		<u>3,957,541</u>

SECTION 19

1981-82 PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

	<i>Page</i>
Use of appropriations	19.4
Total cost of programs—Budgetary	19.6
Programs by activity—Budgetary	19.6
Grants and contributions	19.7
Budgetary expenditure by program and standard object	19.8
Revenue	19.9

PARLIAMENT

The session during the year was the First Session of the Thirty-second Parliament which commenced on April 14, 1980 and was still in progress as at March 31, 1982.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information, other library services, and research assistance to Parliamentarians.

Use of Appropriations

Vote	Program
THE SENATE	
	Budgetary
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions
Stat	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act and the Government's contribution to the members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
	Total program—Budgetary
HOUSE OF COMMONS	
	Budgetary
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating members' constituency offices, the grants listed in the Estimates and contributions
	Sc
Stat	Members of the House of Commons—Salaries and allowances of officers and members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account
Stat	Contributions to employee benefit plans
	Use of appropriations not required for the current year
	Total program—Budgetary
LIBRARY OF PARLIAMENT	
	Budgetary
10	Program expenditures
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total Budgetary

(1) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
12,692,000		12,692,000		12,692,000	10,847,085	1,844,915		9,171,066
7,599,000	(160,153)	7,438,847		7,438,847	7,438,847			5,115,954
924,000	146,000	1,070,000		1,070,000	1,070,000			724,689
21,215,000	(14,153)	21,200,847		21,200,847	19,355,932	1,844,915		15,011,709
87,896,518	(396,576) ⁽¹⁾	87,499,942		87,499,942	83,052,541	4,447,401		79,221,576
30,510,000	1,522,042	32,032,042		32,032,042	32,032,042			21,480,525
7,799,000	1,233,000	9,032,000		9,032,000	9,032,000			6,867,000
								708,696
126,205,518	2,358,466	128,563,984		128,563,984	124,116,583	4,447,401		108,277,797
6,969,000		6,969,000		6,969,000	6,709,297	259,703		5,841,567
742,000	117,000	859,000		859,000	859,000			638,000
7,711,000	117,000	7,828,000		7,828,000	7,568,297	259,703		6,479,567
155,131,518	2,461,313	157,592,831		157,592,831	151,040,812	6,552,019		129,769,073

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
THE SENATE	1981-82	19,356	106	505	261	20,016
	1980-81	15,012	48	483	190	15,637
HOUSE OF COMMONS	1981-82	124,117	318	6,472	9,725	139,996
	1980-81	108,278	112	4,674	9,033	121,873
LIBRARY OF PARLIAMENT	1981-82	7,568		425	222	8,215
	1980-81	6,479		375	103	6,957
Total	1981-82	151,041	424	7,402	10,208	168,227
	1980-81	129,769	160	5,532	9,326	144,467

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
THE SENATE								
Members of the Senate.....	7,281	7,104			268	248	7,549	7,352
Officers of the Senate.....	719	723					719	723
Administration.....	4,461	4,789	265	215	604	326	5,330	5,330
Legislative services.....	5,518	3,641					5,518	3,641
Building services.....	2,085	2,310					2,085	2,310
Less: receipts credited to revenue.....	20,064	18,567	265	215	872	574	21,201	19,356
Add: accommodation provided without charge by Public Works	106	106					106	106
other services provided without charge by other departments.....	505	505					505	505
	261	261					261	261
Total cost of program	20,724	19,227	265	215	872	574	21,861	20,016
HOUSE OF COMMONS								
Members of Parliament.....	60,259	58,857	795	679			61,054	59,536
Officers of the House.....	4,722	4,184	10	44			4,732	4,228
Procedural services.....	12,461	9,606	36	86	1,410	819	13,907	10,511
Building services.....	18,888	20,220	148	235			19,036	20,455
Administration.....	20,439	19,767	364	588			20,803	20,355
Contributions to employee benefit plans.....	9,032	9,032					9,032	9,032
Less: receipts credited to revenue.....	125,801	121,666	1,353	1,632	1,410	819	128,564	124,117
Add: accommodation provided without charge by Public Works	318	318					318	318
other services provided without charge by other departments.....	6,472	6,472					6,472	6,472
	9,725	9,725					9,725	9,725
Total cost of program	141,998	137,545	1,353	1,632	1,410	819	144,761	139,996
LIBRARY OF PARLIAMENT								
Salary reserve.....	421						421	
Printed and other information.....	3,125	3,600					3,125	3,600
Research papers and staff.....	2,155	2,021					2,155	2,021
Administration.....	1,034	1,014	234	74			1,268	1,088
Contributions to employee benefit plans.....	859	859					859	859
Less: receipts credited to revenue.....	7,594	7,494	234	74			7,828	7,568
Add: accommodation provided without charge by Public Works	425	425					425	425
other services provided without charge by other departments.....	222	222					222	222
Total cost of program	8,241	8,141	234	74			8,475	8,215

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
THE SENATE			
Grants			
<i>Members of the Senate</i>			
Members of the Senate—Pensions to retired senators (R.S. c. M-10).....	268	248	181
<i>Administration</i>			
Canadian Branch of the Commonwealth Parliamentary Association.....	87	83	60
Canadian Group, Inter-Parliamentary Union.....	53	31	22
Canadian North Atlantic Treaty Organization Parliamentary Association.....	107	88	34
Parliamentary Centre for Foreign Affairs and Foreign Trade.....	15	15	13
Canadian section of the Canada-United States Inter-Parliamentary Group.....	23		36
Canadian section of "l'Association internationale des parlementaires de langue française".....	63	30	106
Canada-France Inter-Parliamentary Association.....	29		11
Canada-Europe Parliamentary Association.....	45	14	25
	690	509	488
Contributions			
<i>Administration</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures.....	182	65	25
	872	574	513
HOUSE OF COMMONS			
Grants			
<i>Procedural services</i>			
Canada-Europe Parliamentary Association.....	106	35	59
Canada-France Inter-Parliamentary Association.....	66		26
Canadian Section of the Canada-United States Inter-Parliamentary Group.....	54		83
Canadian Branch of the Commonwealth Parliamentary Association.....	204	194	140
Canadian Group, Inter-Parliamentary Union.....	124	72	50
Canadian North Atlantic Treaty Organization Parliamentary Association.....	249	204	79
Canadian Section of "l'Association internationale des parlementaires de langue française".....	147	70	247
Parliamentary Centre for Foreign Affairs and Foreign Trade.....	34	34	31
	984	609	715
Contributions			
<i>Procedural services</i>			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures.....	426	210	58
	1,410	819	773
Total.....	2,282	1,393	1,286

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	11,565 11,862 <i>10,247</i>	75,337 74,905 <i>63,141</i>	5,706 5,597 <i>4,843</i>	92,608 92,364 <i>78,231</i>
(1) Other personnel costs	2,420 2,259 <i>59</i>	16,810 17,039 <i>13,894</i>	859 859 <i>638</i>	20,089 20,157 <i>14,591</i>
(2) Transportation and communications	1,687 1,528 <i>1,206</i>	14,407 11,746 <i>9,591</i>	130 128 <i>108</i>	16,224 13,402 <i>10,905</i>
(3) Information	3,055 1,493 <i>1,727</i>	12,299 8,788 <i>9,215</i>	25 30 <i>85</i>	15,379 10,311 <i>11,027</i>
(4) Professional and special services	901 833 <i>584</i>	1,930 2,579 <i>3,190</i>	159 154 <i>61</i>	2,990 3,566 <i>3,835</i>
(5) Rentals	60 96 <i>75</i>	995 2,845 <i>1,848</i>	245 228 <i>202</i>	1,300 3,169 <i>2,125</i>
(6) Purchased repair and upkeep	40 40 <i>4</i>	633 906 <i>1,057</i>	49 13 <i>35</i>	722 959 <i>1,096</i>
(7) Utilities, materials and supplies	233 406 <i>331</i>	3,374 2,779 <i>3,472</i>	420 485 <i>411</i>	4,027 3,670 <i>4,214</i>
(9) Construction and acquisition of machinery and equipment	265 215 <i>208</i>	1,353 1,632 <i>2,063</i>	234 74 <i>96</i>	1,852 1,921 <i>2,367</i>
(10) Grants, contributions and other transfer payments	872 574 <i>513</i>	1,410 819 <i>773</i>		2,282 1,393 <i>1,286</i>
(12) All other expenditures	103 50 <i>58</i>	16 79 <i>34</i>	1	120 129 <i>92</i>
Total net expenditures	21,201 19,356 <i>15,012</i>	128,564 124,117 <i>108,278</i>	7,828 7,568 <i>6,479</i>	157,593 151,041 <i>129,769</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
THE SENATE		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	37,105	1,568
B Services and service fees	6,242	2,551
C Privileges, licences and permits	3,750	3,650
D Miscellaneous	58,841	40,725
Total	<u>105,938</u>	<u>48,494</u>

1981-82

\$

Details

Non-Tax Revenue—		
B Services and service fees: certified acts of Parliament		6,242
C Privileges, licences and permits: parliamentary fees for private bills		<u>3,750</u>
D Miscellaneous: senators' contributions to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act (R.S.C. 1970, Chap. 17-10)		<u>58,841</u>

1981-82

\$

\$

HOUSE OF COMMONS

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	233,768	72,671
B Privileges, licences and permits	750	850
C Miscellaneous	83,930	38,073
Total	<u>318,448</u>	<u>111,594</u>

1981-82

\$

\$

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	209,697	
Adjustment to prior year's Payables at Year End (PAYE)	<u>24,071</u>	
		<u>233,768</u>

1981-82

\$

\$

LIBRARY OF PARLIAMENT

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure		9
B Miscellaneous		<u>247</u>
Total		<u>256</u>

SECTION 20

1981-82 PUBLIC ACCOUNTS

Post Office

Department Canada Post Corporation

CONTENTS

	<i>Page</i>
Use of appropriations	20.4
Total cost of programs—Budgetary	20.4
Programs by activity—Budgetary	20.5
Grants and contributions	20.5
Budgetary expenditure by program and standard object.....	20.6
Budgetary expenditure of major capital projects	20.7
Revenue	20.8

POST OFFICE

Department

Objective

- To provide postal services to the people of Canada at rates which will provide a standard of service adequate to meet their needs without incurring subsidization from general taxation other than that required to cover losses specifically identified in relation to other government objectives.

Canada Post Corporation

Objective

- To establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada.

Note: Effective October 16, 1981, the Post Office Department was converted to a Crown corporation (Canada Post Corporation).

Use of Appropriations

Vote	Program
DEPARTMENT	
	Budgetary
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services\$ 1,540,800,600
	Transfer from: TB Vote 10 ⁽¹⁾ 10,654
	TB Vote 30 ⁽¹⁾ 1,408,000
5	Capital expenditures
Stat	Contributions to employee benefit plans
	<i>Use of appropriations not required for the current year</i>
	Total program—Budgetary
CANADA POST CORPORATION	
	Budgetary
2e	Payment to Canada Post Corporation to be applied against the operating deficit of the Corporation for the period October 16, 1981 to March 31, 1982
	Non-budgetary
Stat	Loans to Canada Post Corporation subject to the provisions of Sections 28(2) and 28(3) of the Canada Post Corporation Act, the aggregate amount outstanding of the principal not to exceed \$500,000,000. (Net)
	Total Budgetary
	Total Non-budgetary

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Less: Services provided without charge by this department	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1981-82	912,571	485,340	110,232	74,526	18,836	410,361
	1980-81	1,596,737	1,109,484	159,829	134,648	25,075	487,147
CANADA POST CORPORATION	1981-82	243,441					243,441
	1980-81						
Total	1981-82	1,156,012	485,340	110,232	74,526	18,836	653,802
	1980-81	1,596,737	1,109,484	159,829	134,648	25,075	487,147

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
1,542,219,254		1,542,219,254		1,542,219,254	797,782,834	744,436,420		1,437,374,916
34,286,000		34,286,000		34,286,000	2,620,189	31,665,811		9,349,017
178,598,000	(66,429,702)	112,168,298		112,168,298	112,168,298			148,426,000
								1,587,249
1,755,103,254	(66,429,702)	1,688,673,552		1,688,673,552	912,571,321	776,102,231		1,596,737,182
300,000,000		300,000,000		300,000,000	243,441,140	56,558,860		
	500,000,000	500,000,000		500,000,000			500,000,000	
2,055,103,254	(66,429,702)	1,988,673,552		1,988,673,552	1,156,012,461	832,661,091		1,596,737,182
	500,000,000	500,000,000		500,000,000			500,000,000	

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Marketing	220,589	115,936	3,902	391			224,491	116,327
Mail processing	696,534	391,377	9,054	482			705,588	391,859
Mail transportation	186,358	100,243	103	28			186,461	100,271
Mail collection and delivery	606,317	326,642	15,697	282			622,014	326,924
Technical operations support	65,184	34,503	4,659	867			69,843	35,370
Administration	152,411	87,540	871	570	860	694	154,142	88,804
	1,927,393	1,056,241	34,286	2,620	860	694	1,962,539	1,059,555
Less: receipts credited to the vote	107,929	50,109					107,929	50,109
disbursements from revenue	165,936	96,875					165,936	96,875
	1,653,528	909,257	34,286	2,620	860	694	1,688,674	912,571
Less: receipts credited to revenue	1,157,364	485,340					1,157,364	485,340
services provided without charge by this department	198,984	108,384	3,411	1,848			202,395	110,232
Add: accommodation provided without charge by Public Works	142,541	74,526					142,541	74,526
other services provided without charge by other departments	34,774	18,836					34,774	18,836
Total cost of program	474,495	408,895	30,875	772	860	694	506,230	410,361
CANADA POST CORPORATION								
Operating deficit of the Corporation	300,000	243,441					300,000	243,441

Grants and Contributions
(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
<i>Contributions</i>			
Administration			
Canada's share of upkeep of the International Bureau of the Universal Postal Union	720	544	656
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	140	150	89
Total	860	694	745

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Post Corporation	Total
(1) Salaries and wages	1,284,891 648,125 <i>1,194,027</i>		1,284,891 648,125 <i>1,194,027</i>
(1) Other personnel costs	137,959 142,847 <i>189,606</i>		137,959 142,847 <i>189,606</i>
(2) Transportation and communications	242,882 125,163 <i>222,297</i>		242,882 125,163 <i>222,297</i>
(3) Information	4,160 1,743 <i>2,585</i>		4,160 1,743 <i>2,585</i>
(4) Professional and special services	17,188 8,381 <i>12,494</i>		17,188 8,381 <i>12,494</i>
(5) Rentals	6,126 2,064 <i>3,630</i>		6,126 2,064 <i>3,630</i>
(6) Purchased repair and upkeep	15,093 6,660 <i>11,050</i>		15,093 6,660 <i>11,050</i>
(7) Utilities, materials and supplies	52,247 24,038 <i>42,141</i>		52,247 24,038 <i>42,141</i>
(9) Construction and acquisition of machinery and equipment	33,499 2,152 <i>9,119</i>		33,499 2,152 <i>9,119</i>
(10) Grants, contributions and other transfer payments	860 694 <i>745</i>		860 694 <i>745</i>
(12) All other expenditures	1,698 813 <i>2,824</i>	300,000 243,441	301,698 244,254 <i>2,824</i>
(1-12) Total	1,796,603 962,680 <i>1,690,518</i>	300,000 243,441	2,096,603 1,206,121 <i>1,690,518</i>
(13) Less: receipts and revenues credited to the vote	107,929 50,109 <i>93,781</i>		107,929 50,109 <i>93,781</i>
Total net expenditures	1,688,674 912,571 <i>1,596,737</i>	300,000 243,441	1,988,674 1,156,012 <i>1,596,737</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81	1981-82	
	\$	\$	\$	\$
DEPARTMENT				
Comparative Summary				
Non-Tax Revenue—				
A Postal revenue	484,349,455	1,108,590,138		
B Refunds of previous years' expenditure	923,299	807,074		
C Miscellaneous	67,254	87,238		
Total	485,340,008	1,109,484,450		
	1981-82			
	\$	\$		
Details				
Non-Tax Revenue—				
A Postal revenue:				
Postage:				
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	133,687,768			
Postage meter and postage register machine impressions	321,844,964			
First class mail—Includes gold bullion, mutilated bank notes and sundries	46,047,045			
Second class mail—Newspapers and periodicals mailed by publishers and news dealers	17,724,077			
Third class mail—Circulars, books, catalogues and samples mailed under permit	58,825,422			
Fourth class mail—Mailings under special permit at parcel post rate	840,911			
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	2,254,042			
Total postage	581,224,229			
Payments received from foreign countries:				
On parcels received from other countries for delivery in Canada	6,040,128			
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	3,388,240			
Terminal charges received from foreign postal administrations for imbalance of surface mail exchanged with Canada	20,342,696			
Rental of post office lock boxes	6,719,427			
Money orders:				
Fees on postal money orders	4,647,808			
Commissions collected from foreign countries on foreign money orders payable in Canada	44,010			
Profit on foreign exchange transactions	815,808			
Sale of philatelic values	6,101,989			
Sale of non-postal items	793,698			
Other revenue:				
Commissions received from the Unemployment Insurance Commission				
Branch, for collection of government annuity premiums	5,000			
Sundries	1,210,645			
Gross postal revenue	631,333,678			
Details—Concluded				
Non-Tax Revenue—Concluded				
A Postal revenue—Concluded				
Less:—Disbursements:				
Salaries and allowances paid at:				
Revenue post offices		21,860,566		
Semi-staff post offices		49,983,825		
Sub post offices		8,419,271		
Total remuneration of postmasters and staffs paid from revenue		80,263,662		
Discount allowed to vendors of postage supplies		171,877		
Commissions paid to foreign distributors of philatelic items		45,007		
Losses by fire, theft, forgery, etc.		424,329		
Commissions paid to foreign countries in Canadian money orders payable in those countries		71,293		
Postage on parcels mailed in Canada for delivery in foreign countries		5,654,693		
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries		4,647,135		
Terminal charges paid to foreign postal administrations for imbalance of surface mails exchanged with Canada		3,639,023		
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles		1,957,755		
Total disbursements		96,874,774		
Less:—Transfer to Vote 1		50,109,449		
Net postal revenue		146,984,223		484,349,455
B Refunds of previous years' expenditure:				
Refunds of previous years' expenditure		678,859		
Adjustment to prior year's Payables at Year End (PAYE)		244,440		923,299

SECTION 21

1981-82 PUBLIC ACCOUNTS

Privy Council

Privy Council
Canadian Intergovernmental Conference
Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

CONTENTS

	<i>Page</i>
Use of appropriations	21.4
Total cost of programs—Budgetary	21.6
Programs by activity—Budgetary	21.6
Grants and contributions	21.8
Budgetary expenditure by program and standard object.....	21.9
Revenue	21.10
Appendices	21.11

PRIVY COUNCIL

Privy Council

Objective

- To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

- To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with the election expenses provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the British North America Act and to provide the necessary technical, administrative and financial support to the eleven electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Use of Appropriations

Vote	Program	
PRIVY COUNCIL		
PRIVY COUNCIL PROGRAM		
	Budgetary	
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grants listed in the Estimates, contributions; and the establishment of positions of Senior Advisor to which persons may be appointed by the Governor in Council to hold office during pleasure	\$ 26,133,767
1c		6,000,000
1e		2,280,000
Stat	The Prime Minister's salary and motor car allowance	
Stat	President of the Privy Council—Salary and motor car allowance	
Stat	Leader of the Government in the Senate—Salary and motor car allowance	
Stat	Ministers without Portfolio or Ministers of State—Motor car allowance	
Stat	Allowances to former Prime Ministers	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
SPECIAL PROGRAM		
	Budgetary	
2e	Contributions to the provinces of Alberta, New Brunswick and the Yukon Territory amounting to \$87,859; \$45,488 and \$510,563 respectively for assistance in meeting costs relating to natural disasters in 1978 and 1979	
	Total Budgetary	
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT		
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
CHIEF ELECTORAL OFFICER		
	Budgetary	
10	Program expenditures	
Stat	Salary of the Chief Electoral Officer	
Stat	Expenses of elections	
Stat	Contributions to employee benefit plans	
Stat	Expenses of electoral boundaries readjustment	
	Total program—Budgetary	
COMMISSIONER OF OFFICIAL LANGUAGES		
	Budgetary	
15	Program expenditures	\$ 4,877,000
15c		318,000
15e		907,000
Stat	Salary and expenses	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ECONOMIC COUNCIL OF CANADA		
	Budgetary	
20	Program expenditures	\$ 6,773,000
20c		250,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
PUBLIC SERVICE STAFF RELATIONS BOARD		
	Budgetary	
25	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
34,413,767		34,413,767		34,413,767	34,231,207	182,560		24,955,126
39,800	20,025	59,825		59,825	59,825			40,450
24,600	18,375	42,975		42,975	42,975			24,975
24,600	18,375	42,975		42,975	42,975			24,975
14,000	540	14,540		14,540	14,540			12,000
8,333		8,333		8,333	8,333			8,333
2,065,000	323,143	2,388,143		2,388,143	2,388,143			1,789,507
36,590,100	380,458	36,970,558		36,970,558	36,787,998	182,560		26,855,366
643,910		643,910		643,910	643,910			13,768,625
37,234,010	380,458	37,614,468		37,614,468	37,431,908	182,560		40,623,991
1,600,000		1,600,000		1,600,000	1,582,540	17,460		1,512,201
87,000	14,000	101,000		101,000	101,000			88,000
1,687,000	14,000	1,701,000		1,701,000	1,683,540	17,460		1,600,201
1,416,000		1,416,000		1,416,000	1,371,613	44,387		1,173,646
57,000	37,324	94,324		94,324	94,324			56,962
1,000,000	1,065,354	2,065,354		2,065,354	2,065,354			18,760,971
173,000	28,000	201,000		201,000	201,000			156,000
	27,194	27,194		27,194	27,194			
2,646,000	1,157,872	3,803,872		3,803,872	3,759,485	44,387		20,147,579
6,102,000		6,102,000		6,102,000	5,778,058	323,942		4,831,298
70,000	19,911	89,911		89,911	89,911			90,296
491,000	78,000	569,000		569,000	569,000			367,000
6,663,000	97,911	6,760,911		6,760,911	6,436,969	323,942		5,288,594
7,023,000		7,023,000		7,023,000	6,880,433	142,567		6,916,310
619,000	98,000	717,000		717,000	717,000			602,000
7,642,000	98,000	7,740,000		7,740,000	7,597,433	142,567		7,518,310
6,542,000		6,542,000		6,542,000	6,403,585	138,415		5,709,508
641,000	102,000	743,000		743,000	743,000			578,000
7,183,000	102,000	7,285,000		7,285,000	7,146,585	138,415		6,287,508
63,055,010	1,850,241	64,905,251		64,905,251	64,025,920	849,331		81,466,183

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
PRIVY COUNCIL						
PRIVY COUNCIL.....	1981-82	36,788	43	2,287	310	39,342
	1980-81	26,855	68	1,886	233	28,906
SPECIAL	1981-82	644	932			(288)
	1980-81	13,769				13,769
	1981-82	37,432	975	2,287	310	39,054
	1980-81	40,624	68	1,886	233	42,675
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1981-82	1,684	517	170	17	1,354
	1980-81	1,600	753	173	13	1,033
CHIEF ELECTORAL OFFICER	1981-82	3,759	180	354	117	4,050
	1980-81	20,148	356	231	181	20,204
COMMISSIONER OF OFFICIAL LANGUAGES	1981-82	6,437	17	325	67	6,812
	1980-81	5,288	1	408	46	5,741
ECONOMIC COUNCIL OF CANADA	1981-82	7,597	3	502	87	8,183
	1980-81	7,518	2	400	76	7,992
PUBLIC SERVICE STAFF RELATIONS BOARD	1981-82	7,147	32	836	104	8,055
	1980-81	6,288	9	719	74	7,072
Total	1981-82	64,056	1,724	4,474	702	67,508
	1980-81	81,466	1,189	3,817	623	84,717

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PRIVY COUNCIL								
PRIVY COUNCIL PROGRAM								
Office of the Prime Minister.....	3,653	3,452					3,653	3,452
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Ministers of State.....	1,823	1,585					1,823	1,585
Cabinet Secretariat.....	10,040	10,084			100		10,140	10,084
Federal-Provincial Relations Office.....	4,353	3,220			40	40	4,393	3,260
Administration.....	6,616	6,937	464	819	549	549	7,629	8,305
Commissions of inquiry, task forces and others.....	9,332	9,981		121			9,332	10,102
	35,817	35,259	464	940	689	589	36,970	36,788
Less: receipts credited to revenue.....		43						43
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	2,287	2,287					2,287	2,287
	310	310					310	310
Total cost of program.....	38,414	37,813	464	940	689	589	39,567	39,342
SPECIAL PROGRAM								
Special Program.....					644	644	644	644
Less: receipts credited to revenue.....						932		932
Total cost of program.....					644	(288)	644	(288)
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT								
Canadian Intergovernmental Conference Secretariat.....	1,696	1,682	5	2			1,701	1,684
Less: receipts credited to revenue.....	755	517					755	517
Add: accommodation provided without charge by Public Works other services provided without charge by other departments.....	170	170					170	170
	17	17					17	17
Total cost of program.....	1,128	1,352	5	2			1,133	1,354

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CHIEF ELECTORAL OFFICER								
Administration	1,493	1,425	17	40			1,510	1,465
Elections	1,918	1,918	3	3			2,093	2,093
Contributions to employee benefit plans	201	201			172	172	201	201
	3,612	3,544	20	43	172	172	3,804	3,759
Less: receipts credited to revenue		180						180
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	354	354					354	354
	117	117					117	117
Total cost of program	4,083	3,835	20	43	172	172	4,275	4,050
COMMISSIONER OF OFFICIAL LANGUAGES								
Administration	1,344	1,264	49	47			1,393	1,311
Information	1,763	1,783	35	34			1,798	1,817
Policy and liaison	797	758	42	41			839	799
Complaints and audits	2,114	1,894	48	47			2,162	1,941
Contributions to employee benefit plans	569	569					569	569
	6,587	6,268	174	169			6,761	6,437
Less: receipts credited to revenue		17						17
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	325	325					325	325
	67	67					67	67
Total cost of program	6,979	6,643	174	169			7,153	6,812
ECONOMIC COUNCIL OF CANADA								
Ongoing work of the Economic Council	7,381	7,084	3	168			7,384	7,252
Reference studies	356	345					356	345
	7,737	7,429	3	168			7,740	7,597
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	502	502					502	502
	87	87					87	87
Total cost of program	8,326	8,015	3	168			8,329	8,183
PUBLIC SERVICE STAFF RELATIONS BOARD								
Staff relations administration	3,459	3,411	17	31			3,476	3,442
Pay Research Bureau	3,060	2,943	6	19			3,066	2,962
Contributions to employee benefit plans	743	743					743	743
	7,262	7,097	23	50			7,285	7,147
Less: receipts credited to revenue		32						32
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	836	836					836	836
	104	104					104	104
Total cost of program	8,202	8,005	23	50			8,225	8,055

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
PRIVY COUNCIL			
PRIVY COUNCIL PROGRAM			
Grants			
<i>Administration</i>			
Institute of Intergovernmental Affairs, Queen's University	49	49	49
Grant to the Institute for Research on Public Policy not to exceed the aggregate of all amounts pledged thereto in the current fiscal year from all sources other than Her Majesty in Right of Canada	500	500	500
<i>Federal-Provincial Relations Office</i>			
Centre for legislative exchange	40	40	
	589	589	549
Contributions			
<i>Cabinet Secretariat</i>			
Institute for Research on Public Policy	60		13
Studies in Canadian Public Administration	40		
	100		13
	689	589	562
SPECIAL PROGRAM			
Contributions			
Contributions to provinces and territory for assistance relating to natural disasters:			
Alberta	88	88	
New Brunswick	45	45	370
Yukon	511	511	
Manitoba			13,399
	644	644	13,769
	1,333	1,233	14,331
CHIEF ELECTORAL OFFICE			
Contributions			
Reimbursement of candidates expenses	172	172	8,594
Expenditures not required for the current year			2,393
	172	172	10,987
Total	1,505	1,405	25,318

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council Program	Special Program	Subtotal	Canadian Inter- governmen- tal Conference Secretariat	Chief Electoral Officer	Commis- sioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	15,942 16,025 <i>13,226</i>		15,942 16,025 <i>13,226</i>	787 781 <i>655</i>	2,034 1,930 <i>2,753</i>	3,866 3,756 <i>3,010</i>	4,765 4,628 <i>4,250</i>	4,927 4,921 <i>4,389</i>	32,321 32,041 <i>28,283</i>
(1) Other personnel costs	2,388 2,388 <i>1,790</i>		2,388 2,388 <i>1,790</i>	101 101 <i>88</i>	201 201 <i>156</i>	569 569 <i>367</i>	717 717 <i>602</i>	743 743 <i>578</i>	4,719 4,719 <i>3,581</i>
(2) Transportation and communications	1,731 4,232 <i>2,404</i>		1,731 4,232 <i>2,404</i>	228 227 <i>222</i>	161 177 <i>957</i>	446 443 <i>372</i>	363 363 <i>293</i>	366 473 <i>390</i>	3,295 5,915 <i>4,638</i>
(3) Information	968 <i>109</i>		968 <i>109</i>		150 150 <i>1,975</i>	1,062 891 <i>927</i>	427 427 <i>363</i>	193 145 <i>139</i>	1,832 2,581 <i>3,513</i>
(4) Professional and special services	2,683 7,443 <i>4,409</i>		2,683 7,443 <i>4,409</i>	351 351 <i>403</i>	233 262 <i>940</i>	430 406 <i>387</i>	1,034 1,028 <i>1,655</i>	371 523 <i>515</i>	5,102 10,013 <i>8,309</i>
(5) Rentals	366 363 <i>279</i>		366 363 <i>279</i>	59 59 <i>56</i>	117 111 <i>626</i>	78 72 <i>87</i>	56 56 <i>74</i>	95 73 <i>39</i>	771 734 <i>1,161</i>
(6) Purchased repair and upkeep	317 430 <i>313</i>		317 430 <i>313</i>	9 6 <i>9</i>	13 15 <i>14</i>	20 17 <i>11</i>	51 51 <i>65</i>	31 36 <i>21</i>	441 555 <i>433</i>
(7) Utilities, materials and supplies	3,040 3,390 <i>2,831</i>		3,040 3,390 <i>2,831</i>	158 156 <i>163</i>	698 697 <i>1,700</i>	115 113 <i>62</i>	143 143 <i>157</i>	168 181 <i>168</i>	4,322 4,680 <i>5,081</i>
(9) Construction and acquisition of machinery and equipment	464 940 <i>908</i>		464 940 <i>908</i>	5 2 <i>3</i>	20 43 <i>30</i>	170 169 <i>65</i>	168 168 <i>58</i>	23 50 <i>47</i>	850 1,372 <i>1,111</i>
(10) Grants, contributions and other transfer pay- ments	689 589 <i>562</i>	644 644 <i>13,769</i>	1,333 1,233 <i>14,331</i>		172 172 <i>10,987</i>				1,505 1,405 <i>25,318</i>
(12) All other expenditures	9,350 20 <i>24</i>		9,350 20 <i>24</i>	3 1 <i>1</i>	5 1 <i>10</i>	5 1 <i></i>	16 16 <i>1</i>	368 2 <i>2</i>	9,747 41 <i>38</i>
Total net expenditures	36,970 36,788 <i>26,855</i>	644 644 <i>13,769</i>	37,614 37,432 <i>40,624</i>	1,701 1,684 <i>1,600</i>	3,804 3,759 <i>20,148</i>	6,761 6,437 <i>5,288</i>	7,740 7,597 <i>7,518</i>	7,285 7,147 <i>6,288</i>	64,905 64,056 <i>81,466</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
PRIVY COUNCIL		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	974,672	66,637
B Miscellaneous	330	1,143
Total	975,002	67,780
	1981-82	
	\$	\$

Details

Non-Tax Revenue—

A Refunds of previous years' expenditure:

Refund from the province of Nova Scotia in respect to final settlement of contribution for assistance relating to natural disaster in 1976

932,379
42,293

974,672

B Miscellaneous:

Sale of statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of Canada 1970-71-72

330

CANADIAN INTERGOVERNMENTAL
CONFERENCE SECRETARIAT

Comparative Summary

Non-Tax Revenue—

A Refunds of previous years' expenditure

1,814 38

B Miscellaneous

514,760 753,300

Total

516,574 753,338

1981-82

\$ \$

Details

Non-Tax Revenue—

A Refunds of previous years' expenditure:

Accountable advances

574
1,200
40

1,814

B Miscellaneous:

Provincial proportional share

514,760

CHIEF ELECTORAL OFFICER

Comparative Summary

Non-Tax Revenue—

A Refunds of previous years' expenditure

146 193,133

B Proceeds from sales

442 474

C Miscellaneous

178,937 162,283

Total

179,525 355,890

CHIEF ELECTORAL OFFICER—Concluded

Details

Non-Tax Revenue—

A Refunds of previous years' expenditure:

Transportation and communications

132
14

146

B Proceeds from sales:

Election expenses returns

442

C Miscellaneous:

Candidates elections deposits (forfeitures)

175,000

Other

3,937

178,937

1981-82 1980-81

\$ \$

COMMISSIONER OF OFFICIAL
LANGUAGES

Comparative Summary

Non-Tax Revenue—

Refunds of previous years' expenditure

16,721 526

1981-82

\$ \$

Details

Non-Tax Revenue—

Refunds of previous years' expenditure:

Supply and Services Canada—Central Travel

Service—Refund of transportation cost

1,151

Supply and Services Canada—Canadian Govern-

ment Printing Office—Refund of federal

sales tax

15,543

Université de Montréal—Cancellation of sub-

scription

10

Georgetown University Press—Cancellation

of duplicate cheque—Subscription

17

16,721

1981-82 1980-81

\$ \$

ECONOMIC COUNCIL OF CANADA

Comparative Summary

Non-Tax Revenue—

Refunds of previous years' expenditure

2,831 2,023

1981-82 1980-81

\$ \$

PUBLIC SERVICE STAFF RELATIONS
BOARD

Comparative Summary

Non-Tax Revenue—

Refunds of previous years' expenditure

32,218 8,725

1981-82

\$ \$

Details

Non-Tax Revenue—

Refunds of previous years' expenditure:

National Joint Council of the Public Service

of Canada—Bargaining agents' contribu-

tion

26,000

Supply and Services Canada—Central Travel

Service—Refund of transportation cost

831

Miscellaneous recoveries

5,387

32,218

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— Adminis- tration	Election expenses— Enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General elections—												
1979		60		265		1,274			179		3,287	5,065
1980	6,432	400		347		7,739	75	480		1,259	12,503	29,235
Ottawa headquarters									125,838			125,838
Next general election	12,590					1,262				1,165		15,017
Ottawa headquarters									651,255		1,725	652,980
By elections—												
1980—Ontario						330				250		580
—Ottawa head- quarters									67,983		1,993	69,976
1981—Ontario		164,501	51,134	122,740	8,042	38,816	11,657	709	370	76,176		474,145
—Quebec		141,928	49,921	139,047	9,020	53,496	14,764	4,464	32,030	89,854		534,524
—Prince Edward Island		15,480	8,283	25,190	1,104	6,076	2,388	87		19,134		77,742
—Ottawa head- quarters									32,079		47,199	79,278
Council elections—												
1979—Northwest Territories											974	974
	19,022	322,369	109,338	287,589	18,166	108,993	28,884	5,740	909,734	187,838	67,681	2,065,354

STATEMENT OF EXPENDITURES—GENERAL ELECTION 1980

	Preliminary duties	Enumera- tion and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers— Fees, allowances and expenses	Election clerks— Fees, allowances and expenses	Miscel- laneous printing	Ottawa head- quarters	Election expenses— Adminis- tration	Election expenses— Enforce- ment	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Summary—												
Ontario	2,779					5,084		480		436		8,779
Quebec	555	400				394						1,349
Nova Scotia	292			32								324
New Brunswick	916											916
Newfoundland										240		240
Manitoba	280					557						837
British Columbia	1,610			315		1,007				125		3,057
Alberta						697						697
Northwest Territories ..							75					75
Ottawa headquarters									125,838	458	12,503	138,799
	6,432	400		347		7,739	75	480	125,838	1,259	12,503	155,073

Appendix 2

Economic Council of Canada

(Established by the Economic Council of Canada Act)

AUDITOR'S REPORT

ECONOMIC COUNCIL OF CANADA
AND

THE RIGHT HONOURABLE PIERRE ELLIOTT TRUDEAU, P.C., Q.C., M.P.
PRIME MINISTER OF CANADA

I have examined the statement of expenditures of the Economic Council of Canada for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditures of the Council for the year ended March 31, 1982, in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 8, 1982

STATEMENT OF EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Salaries and employee benefits	5,409,834	4,902,546
Professional and special services	1,050,928	1,680,310
Accommodation	502,000	400,000
Publicity, publication of reports and studies	427,296	363,386
Travel and removal	234,465	188,690
Office furniture and equipment	167,580	57,690
Office stationery and supplies	142,477	157,499
Communications	128,789	104,557
Rental of equipment	56,191	73,917
Repair of furniture and equipment	28,784	17,809
Renovations	21,905	46,983
Settlement of lawsuit	13,000	
Miscellaneous	3,183	922
Total expenditures	8,186,432	7,994,309

Total expenditures provided for by:

Appropriations		
Privy Council Vote 20 (Note 3)	6,880,432	6,916,309
Statutory—Contributions to employee benefit plans	717,000	602,000
Government departments which provided services without charge	589,000	476,000
	8,186,432	7,994,309

Approved:

DAVID W. SLATER
Chairman

NOTES TO THE STATEMENT OF EXPENDITURES MARCH 31, 1982

1. Authority and objective

The Economic Council of Canada was established on August 2, 1963 by the Economic Council of Canada Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in the medium and long term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

2. Accounting policies

The accounts of the Council are maintained on a cash basis modified to include payments made in April relating to work performed, goods received or services rendered prior to April 1 in accordance with Section 30 of the Financial Administration Act. The accounts are then adjusted to reflect those payables at year end still unpaid by April 30.

Purchases of furniture and equipment are recorded as expenditures in the year of acquisition.

Expenditures include costs for services provided without charge by government departments.

The accounting policies are consistent with those of the Government of Canada.

3. Financing—Vote 20

The funds required to finance the non-statutory expenditures of the Council are provided for by parliamentary appropriation under Privy Council Vote 20. The amount of appropriation available and used from Privy Council Vote 20 is as follows:

	1982	1981
	\$	\$
Appropriation available	7,023,000	7,596,000
Less: amount lapsed in accordance with Section 30 of the Financial Administration Act	142,568	511,691
amount frozen by Treasury Board		168,000
	142,568	679,691
Appropriation used	6,880,432	6,916,309

SECTION 22

**1981-82
PUBLIC ACCOUNTS**

Public Works

**Department
Canada Mortgage and Housing Corporation
National Capital Commission**

CONTENTS

	<i>Page</i>
Use of appropriations	22.4
Total cost of programs—Budgetary	22.10
Programs by activity—Budgetary	22.11
Grants and contributions	22.13
Budgetary expenditure by program and standard object.....	22.14
Budgetary expenditure of major capital projects	22.15
Revenue	22.20
Appendices	22.23

PUBLIC WORKS

Department

Objectives

ADMINISTRATION PROGRAM

- To provide central policy direction and central administrative support services for all departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

CONSTRUCTION SERVICES REVOLVING FUND

- To provide construction services to other federal departments and agencies, to other governments, or to private sector tenants of federal property.

ACCOMMODATION PROGRAM

- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM

- To manage and develop federal lands so as to combine the efficient provision of government services with the achievement of wider social, economic and environmental objectives.

MUNICIPAL GRANTS PROGRAM

- To provide grants to taxing authorities in lieu of taxes on federal government property.

Canada Mortgage and Housing Corporation⁽¹⁾

Objective

- To promote access to adequate housing for Canadians at a cost they can afford in a sound community environment.

National Capital Commission

Objective

- To develop the National Capital Region as a symbol of identity for all Canadians.

⁽¹⁾ Both the Canadian Home Insulation Program and the Home Insulation Program of the previous year were transferred to the Energy Program of the Department of Energy, Mines and Resources.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures	\$	40,815,400
	Transfer from: TB Vote 5 ⁽¹⁾		1,148,000
	TB Vote 30 ⁽¹⁾		460,000
Stat	Minister of Public Works—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
	Budgetary		
5	Program expenditures, the grants listed in the Estimates and contributions	\$	42,630,000
	5c		550,000
	5e		177,500
	Transfer from TB Vote 5 ⁽¹⁾		480,000
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	<i>Use of appropriations not required for the current year</i>		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND			
Stat	Construction Services Revolving Fund		
	Total program—Budgetary		
ACCOMMODATION PROGRAM			
	Budgetary		
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Center in Ottawa and authority to spend revenue received during the year	\$	430,693,000
	10e To authorize the transfer of \$3,000,000 from Public Works Vote 20, \$13,460,000 from Public Works Vote 25, and \$499,999 from Public Works Vote 30, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 20		3,000,000
	Vote 25		13,460,000
	Vote 30		499,999
	TB Vote 5 ⁽¹⁾		10,174,000
	TB Vote 10 ⁽¹⁾		11,101
15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister; and payments to Crown corporations for solar heating equipment purchases	\$	145,877,000
	Less: transfer to Vote 45		911,153
Stat	Contributions to employee benefit plans		
Stat	Federal Court awards		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
MARINE PROGRAM			
	Budgetary		
20	Operating expenditures	\$	41,767,000
	Transfer from TB Vote 5 ⁽¹⁾		714,000
	Less: transfer to Vote 10		42,481,000
			3,000,000
25	Capital expenditures including expenditures on works on other than federal property	\$	31,913,000
	25c		10,846,000
	Less: transfer to Vote 10		42,759,000
			13,460,000
Stat	Dry dock subsidy—Canadian Vickers, Montreal (R.S. c. D-9)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
L28c	Loans to Burgeo Leasing Limited in current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland. The maximum amount that may be charged to the account is \$240,000. (Gross) ..		
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
	Budgetary		
30	Operating expenditures including authority to make advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge	\$	23,388,000
	Less transfer to: Vote 10	\$	499,999
	Vote 35		1,400,999
			1,900,998

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
42,423,400		42,423,400		42,423,400	42,092,562	330,838		35,661,659
24,600	18,375	42,975		42,975	42,975			24,975
4,141,000	655,000	4,796,000		4,796,000	4,796,000			3,593,000
46,589,000	673,375	47,262,375		47,262,375	46,931,537	330,838		39,279,634
43,837,500		43,837,500		43,837,500	43,672,988	164,512		40,852,875
4,439,000	702,000	5,141,000		5,141,000	5,141,000			4,088,000
	527	527		527	527			42,033
48,276,500	702,527	48,979,027		48,979,027	48,814,515	164,512		44,982,908
			53,347,153	53,347,153	905,616		52,441,537	1,652,847
48,276,500	702,527	48,979,027	53,347,153	102,326,180	49,720,131	164,512	52,441,537	46,635,755
457,838,101		457,838,101		457,838,101	463,020,287	(5,182,186)		402,564,192
144,965,847		144,965,847		144,965,847	153,183,553	(8,217,706)		107,604,638
14,580,000	2,303,000	16,883,000		16,883,000	16,883,000			13,307,000
	43,251	43,251		43,251	43,251			95,358
	108,941	108,941		108,941	108,941			186,826
617,383,948	2,455,192	619,839,140		619,839,140	633,239,032	(13,399,892)		523,758,014
39,481,000		39,481,000		39,481,000	39,638,646	(157,646)		26,828,042
29,299,000		29,299,000		29,299,000	25,734,364	3,564,636		11,134,190
180,000		180,000		180,000	180,000			180,000
1,278,000	202,000	1,480,000		1,480,000	1,480,000			1,221,000
	900	900		900	900			
70,238,000	202,900	70,440,900		70,440,900	67,033,910	3,406,990		39,363,232
			7,355	7,355			7,355	
21,487,002		21,487,002		21,487,002	21,427,452	59,550		20,555,902

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Concluded		
TRANSPORTATION AND OTHER ENGINEERING PROGRAM—Concluded		
Budgetary—Concluded		
35	Capital expenditures including expenditures on works on other than federal property	\$ 27,332,000
	35c To authorize the transfer of \$1,400,999 from Public Works Vote 30, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from Vote 30	1,400,999
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Budgetary		
40	Operating expenditures and authority for Toronto Harbourfront Corporation to spend revenues received during the year in respect of Toronto harbourfront properties owned by Her Majesty and payments to corporations to be established for the purposes of developing the port properties of Chicoutimi, Montreal and Quebec owned by Her Majesty	\$ 39,342,000
	40c	1,553,000
	40e To authorize the transfer of \$360,000 from Public Works Vote 55, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	5,986,000
	and to provide a further amount of	360,000
	Transfer from: Vote 55	125,601
	TB Vote 10 ⁽¹⁾	
45	Capital expenditures	\$ 10,434,000
	45e To authorize the transfer of \$911,153 from Public Works Vote 15, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	10,405,847
	and to provide a further amount of	911,153
	Transfer from: Vote 15	13,800,000
	TB Vote 5 ⁽¹⁾	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
MUNICIPAL GRANTS PROGRAM		
Budgetary		
50	Operating expenditures	\$ 1,393,000
	50c To authorize the transfer of \$139,999 from Public Works Vote 55, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from Vote 55	139,999
55	Grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and	
	(a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property;	
	(b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and	
	(c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities	\$ 4,000,000
	Less transfer to: Vote 40	\$ 360,000
	Vote 50	139,999
		499,999
Stat	Grants to municipalities and other taxing authorities pursuant to the Municipal Grants Act, 1980 (S.C. 1980 c. 37)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
	Total Non-budgetary	
CANADA MORTGAGE AND HOUSING CORPORATION		
Budgetary		
60	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	\$ 1,087,479,000
	60c To reimburse Canada Mortgage and Housing Corporation, as authorized by Public Works Vote 60, Appropriation Act No. 2, 1981-82	3,950,000
	Transfer from TB Vote 10 ⁽¹⁾	79,110
Stat	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	
	Total program—Budgetary	
Non-budgetary		
Stat	To increase as set out in paragraphs (a) and (b), the limits on payments which may be made out of the Consolidated Revenue Fund under the following subsections of the National Housing Act:	
	(a) 34.14(2) Payments for rehabilitation and conversion of existing residential buildings from \$170,700,000 to \$230,500,000	
	(b) 40(5) Payments for public housing from \$1,392,000,000 to \$1,504,500,000 (Bill C-72, July 2 1981). (Gross)	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
28,733,000		28,733,000		28,733,000	27,699,258	1,033,742		14,785,687
234,000	37,000	271,000		271,000	271,000			207,000
50,454,002	37,000	50,491,002		50,491,002	49,397,710	1,093,292		35,548,639
								50
47,366,601		47,366,601		47,366,601	38,956,497	8,410,104		19,519,340
35,551,000		35,551,000		35,551,000	21,074,224	14,476,776		519,000
581,000	92,000	673,000		673,000	673,000			2,566,832
	161,327	161,327		161,327	161,327			13,562
	1,232	1,232		1,232	1,232			
83,498,601	254,559	83,753,160		83,753,160	60,866,280⁽²⁾	22,886,880		22,618,734
1,533,000		1,533,000		1,533,000	1,328,840	204,160		
3,500,001		3,500,001		3,500,001	3,499,236	765		155,989,766
163,819,000	46,096,727	209,915,727		209,915,727	209,915,727			
143,000	23,000	166,000		166,000	166,000			
168,995,001	46,119,727	215,114,728		215,114,728	214,909,803	204,925		155,989,766
1,085,435,052	50,445,280	1,135,880,332	53,347,153 7,355	1,189,227,485 7,355	1,122,098,403	14,687,545	52,441,537 7,355	863,193,774
1,091,508,110		1,091,508,110		1,091,508,110	962,516,420	128,991,690		873,520,029
9,200,000	(3,062,093)	6,137,907		6,137,907	6,137,907			3,801,057
1,100,708,110	(3,062,093)	1,097,646,017		1,097,646,017	968,654,327	128,991,690		877,321,086
59,800,000		59,800,000	26,300,000	86,100,000	36,000,000		50,100,000	24,000,000
112,500,000		112,500,000	225,500,000	338,000,000	140,500,000		197,500,000	118,500,000
172,300,000		172,300,000	251,800,000	424,100,000	176,500,000		247,600,000	142,500,000

Use of Appropriations—Concluded

Vote	Program	
CANADA MORTGAGE AND HOUSING CORPORATION—Concluded		
	Non-budgetary—Concluded	
L65	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act. (Gross)	
L70	Vote deleted from the Main Estimates June 12, 1981.	
Stat	Advances under the National Housing Act S. 22 (as amended by previous appropriation acts and proposed in Public Works Vote L70 of the Main Estimates, 1981-82). (Gross)	
Stat	Advances to Canada Mortgage and Housing Corporation under authority of subsection 9(6) of the National Housing Act to enable the Corporation to discharge its obligation under Section 8 of the National Housing Act. (Gross)	
	Total program—Non-budgetary	
NATIONAL CAPITAL COMMISSION		
	Budgetary	
75	Payment to the National Capital Commission for operating expenditures	\$ 38,792,000
	Transfer from TB Vote 10 ⁽¹⁾	37,449
80	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	
85	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	\$ 8,448,000
	Transfer from TB Vote 10 ⁽¹⁾	206,921
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L90	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region. (Gross)	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

⁽²⁾ Public Works Canada incurred expenditures of \$61,319,000 on behalf of the Canada Post Corporation for the period October 16, 1981 to March 31, 1982.

Appropriations								
Current year					Balances			Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
13,000,000		13,000,000		13,000,000	5,000,000	8,000,000		10,000,000
20,700,000	(20,323,487)	376,513	3,828,900,916	3,829,277,429	264,000,000		3,565,277,429	284,500,000
	150,000,000	150,000,000		150,000,000	131,700,000		18,300,000	37,300,000
33,700,000	301,976,513	335,676,513	4,080,700,916	4,416,377,429	577,200,000	8,000,000	3,831,177,429	474,300,000
38,829,449		38,829,449		38,829,449	38,829,449			35,953,088
50,290,000		50,290,000		50,290,000	50,290,000			
8,654,921		8,654,921		8,654,921	8,654,921			75,192,771
97,774,370		97,774,370		97,774,370	97,774,370			111,145,859
2,700,000		2,700,000		2,700,000	200,000	2,500,000		
2,283,917,532	47,383,187	2,331,300,719	53,347,153	2,384,647,872	2,188,527,100	143,679,235	52,441,537	1,851,660,719
36,400,000	301,976,513	338,376,513	4,080,708,271	4,419,084,784	577,400,000	10,500,000	3,831,184,784	474,300,000

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this department	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1981-82	46,932	117	1,948	832	49,595
	1980-81	39,279	56	1,654	662	41,539
PROFESSIONAL AND TECHNICAL SERVICES	1981-82	48,814	66	1,508	643	50,899
	1980-81	44,983	70	1,305	522	46,740
PROFESSIONAL AND TECHNICAL SERVICES—CONSTRUCTION SERVICES REVOLVING FUND	1981-82	906				906
	1980-81	1,653				1,653
ACCOMMODATION.....	1981-82	633,239	38,080		4,082	599,241
	1980-81	523,758	37,457		3,167	489,468
MARINE.....	1981-82	67,034	1,359		316	65,991
	1980-81	39,363	3,423		260	36,200
TRANSPORTATION AND OTHER ENGINEERING.....	1981-82	49,398	4,411		50	45,037
	1980-81	35,549	1,147		47	34,449
LAND MANAGEMENT AND DEVELOPMENT	1981-82	60,866	9,851		115	51,130
	1980-81	22,619	9,133		89	13,575
MUNICIPAL GRANTS	1981-82	214,910	17,500		24	197,434
	1980-81	155,990	20,357			135,633
	1981-82	1,122,099	71,384	3,456	6,062	1,060,233
	1980-81	863,194	71,643	2,959	4,747	799,257
CANADA MORTGAGE AND HOUSING CORPORATION.....	1981-82	968,654	882,691			85,963
	1980-81	877,321	846,864			30,457
NATIONAL CAPITAL COMMISSION	1981-82	97,774	6,329			91,445
	1980-81	111,146	3,365			107,781
Total	1981-82	2,188,527	960,404	3,456	6,062	1,237,641
	1980-81	1,851,661	921,872	2,959	4,747	937,495

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive offices	2,438	2,426	28	25			2,466	2,451
Administrative services	39,904	39,594	96	91			40,000	39,685
Contributions to employee benefit plans	4,796	4,796					4,796	4,796
	47,138	46,816	124	116			47,262	46,932
Less: receipts credited to revenue		117						117
Add: accommodation provided without charge by this department	1,948	1,948					1,948	1,948
other services provided without charge by other departments	832	832					832	832
Total cost of program	49,918	49,479	124	116			50,042	49,595
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	41,075	40,593	102	523	157	47	41,334	41,163
Fire prevention and protection services	2,460	2,408	14	72	30	30	2,504	2,510
Contributions to employee benefit plans	5,141	5,141					5,141	5,141
	48,676	48,142	116	595	187	77	48,979	48,814
Less: receipts credited to revenue		66						66
Add: accommodation provided without charge by this department	1,508	1,508					1,508	1,508
other services provided without charge by other departments	643	643					643	643
	50,827	50,227	116	595	187	77	51,130	50,899
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND								
Federal projects	250,561	198,120					250,561	198,120
Non-federal projects	18,594	18,594					18,594	18,594
	269,155	216,714					269,155	216,714
Less: receipts credited to the Fund	215,808	215,808					215,808	215,808
	53,347	906					53,347	906
Total cost of program	104,174	51,133	116	595	187	77	104,477	51,805
ACCOMMODATION PROGRAM								
General purpose buildings	346,028	353,127	41,551	44,589			387,579	397,716
Single purpose buildings	176,842	180,351	100,704	106,348	2,223	1,723	279,769	288,422
Program management	37,535	38,300	500	536			38,035	38,836
Contributions to employee benefit plans	16,883	16,883					16,883	16,883
	577,288	588,661	142,755	151,473	2,223	1,723	722,266	741,857
Less: receipts and revenues credited to the vote	102,427	108,618					102,427	108,618
	474,861	480,043	142,755	151,473	2,223	1,723	619,839	633,239
Less: receipts credited to revenue	25,096	38,080					25,096	38,080
Add: other services provided without charge by other departments	4,082	4,082					4,082	4,082
Total cost of program	453,847	446,045	142,755	151,473	2,223	1,723	598,825	599,241
MARINE PROGRAM								
Industry support	38,850	39,006	28,986	25,461	180	180	68,016	64,647
Water level control	632	634	313	208		65	945	907
Contributions to employee benefit plans	1,480	1,480					1,480	1,480
	40,962	41,120	29,299	25,669	180	245	70,441	67,034
Less: receipts credited to revenue	2,095	1,359					2,095	1,359
Add: other services provided without charge by other departments	316	316					316	316
Total cost of program	39,183	40,077	29,299	25,669	180	245	68,662	65,991
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	21,487	21,428	28,733	27,699			50,220	49,127
Contributions to employee benefit plans	271	271					271	271
	21,758	21,699	28,733	27,699			50,491	49,398
Less: receipts credited to revenue	1,436	4,411					1,436	4,411
Add: other services provided without charge by other departments	50	50					50	50
Total cost of program	20,372	17,338	28,733	27,699			49,105	45,037

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
Land management and development	40,576	34,390	35,551	21,235	6,953	4,568	83,080	60,193
Contributions to employee benefit plans	673	673					673	673
	41,249	35,063	35,551	21,235	6,953	4,568	83,753	60,866
<i>Less:</i> receipts credited to revenue	13,498	9,851					13,498	9,851
<i>Add:</i> other services provided without charge by other departments	115	115					115	115
Total cost of program	27,866	25,327	35,551	21,235	6,953	4,568	70,370	51,130
MUNICIPAL GRANTS PROGRAM								
Administration	1,505	1,327	28	2			1,533	1,329
Grants to municipalities and other taxing authorities					213,416	213,415	213,416	213,415
Contributions to employee benefit plans	166	166					166	166
	1,671	1,493	28	2	213,416	213,415	215,115	214,910
<i>Less:</i> receipts credited to revenue		17,500						17,500
<i>Add:</i> other services provided without charge by other departments	24	24					24	24
Total cost of program	1,695	(15,983)	28	2	213,416	213,415	215,139	197,434
CANADA MORTGAGE AND HOUSING CORPORATION								
Market housing	72,614	54,286					72,614	54,286
Social housing	463,783	454,705					463,783	454,705
Rehabilitation and conservation	140,959	126,862					140,959	126,862
Community services	311,037	276,061					311,037	276,061
Research, development, demonstration and information	24,786	23,747					24,786	23,747
General administration	40,000	26,650					40,000	26,650
Frozen Community Services Contributions Program	25,000						25,000	
Special Lapsing Program	12,800						12,800	
National Energy Program	450	126					450	126
Student summer and youth employment	79	79					79	79
Urban renewal	6,138	6,138					6,138	6,138
	1,097,646	968,654					1,097,646	968,654
<i>Less:</i> receipts credited to revenue		882,691						882,691
Total cost of program	1,097,646	85,963					1,097,646	85,963
NATIONAL CAPITAL COMMISSION								
Policy development	2,058	2,058					2,058	2,058
Land development	15,454	15,454	12,903	12,903	7,619	7,619	35,976	35,976
Transportation	108	108	17,009	17,009			17,117	17,117
Services and utilities	108	108	11,910	11,910			12,018	12,018
Recreation and culture	16,284	16,284	7,586	7,586	829	829	24,699	24,699
Administration and finance	12,186	12,186	882	882	207	207	13,275	13,275
	46,198	46,198	50,290	50,290	8,655**	8,655**	105,143	105,143
<i>* Less:</i> receipts and revenues credited to the vote	7,369	7,369					7,369	7,369
	38,829	38,829	50,290	50,290	8,655	8,655	97,774	97,774
<i>Less:</i> receipts credited to revenue	6,329	6,329					6,329	6,329
Total cost of program	32,500	32,500	50,290	50,290	8,655	8,655	91,445	91,445

* Note: This amount should have been credited to standard object 12 rather than standard object 13.

** Credited to standard object 12.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants			
<i>Fire prevention and protection services</i>			
Canadian Joint Fire Prevention Publicity Committee	5	5	5
Canadian Association of Fire Chiefs	25	25	25
	30	30	30
Contributions			
<i>Architectural, engineering and technical services</i>			
Construction Management Development Institute	45	35	13
Ministry of Transportation and Communications of Ontario	100		
Canadian Standards Association	12	12	
	157	47	13
	187	77	43
ACCOMMODATION PROGRAM			
Grants			
<i>General purpose buildings</i>			
Expenditures not required for the current year			301
Contributions			
Contribution towards sewer improvement, Goose Bay	1,500	1,000	
Contribution for installation of municipal services—Taxation Data Centre, Jonquière, Quebec	723	723	
Expenditures not required for the current year	2,223	1,723	668
	2,223	1,723	969
MARINE PROGRAM			
Grants			
<i>Industry support</i>			
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Contributions			
<i>Water level control</i>			
Marine Remedial Works		65	132
	180	245	312
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Contributions			
Contributions to the City of Saint John for the construction of a seawall	5,400	4,458	
Summer Youth Employment Program—Harbourfront Corporation, Toronto, Ont		110	
Contribution to the Quebec Vieux Port redevelopment	1,553		
Expenditures not required for the current year	6,953	4,568	3,753
			3,753
MUNICIPAL GRANTS PROGRAM			
Grants			
Grants to municipalities in accordance with the Municipal Grants Act	3,500	3,499	148,996
Grants to municipalities and other taxing authorities	209,916	209,916	
Expenditures not required for the current year	213,416	213,415	6,994
	222,959	220,028	155,990
			161,067
NATIONAL CAPITAL COMMISSION			
Contributions			
<i>Recreation and culture</i>			
Expenditures not required for the current year			300
Total	222,959	220,028	161,367

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Professional and Technical Services								Canada Mortgage and Housing Corporation	National Capital Commission	Total
	Administration Program	Program	Construction Services Revolving Fund	Accommodation Program	Marine Program	Transportation and Other Engineering Program	Land Management and Development Program	Municipal Grants Program			
(1) Salaries and wages..	33,019 32,427 <i>27,401</i>	34,700 34,639 <i>29,824</i>	9,805 9,805 <i>8,680</i>	123,689 121,567 <i>99,003</i>	10,549 10,632 <i>9,117</i>	1,800 2,206 <i>1,763</i>	4,598 2,836 <i>3,051</i>	1,101 953 <i></i>	219,261 215,065 <i>178,839</i>		219,261 215,065 <i>178,839</i>
(1) Other personnel costs.....	4,940 5,070 <i>3,763</i>	5,334 5,296 <i>4,212</i>	196 196 <i>262</i>	19,774 19,089 <i>15,578</i>	2,233 2,008 <i>1,503</i>	279 374 <i>287</i>	756 724 <i>541</i>	172 192 <i></i>	33,684 32,949 <i>26,146</i>		33,684 32,949 <i>26,146</i>
(2) Transportation and communications..	2,399 2,593 <i>2,273</i>	2,151 2,886 <i>2,557</i>	4,004 4,004 <i>2,741</i>	6,555 7,729 <i>6,500</i>	643 675 <i>482</i>	421 491 <i>325</i>	320 160 <i>252</i>	211 137 <i></i>	16,704 18,675 <i>15,130</i>		16,704 18,675 <i>15,130</i>
(3) Information	38 158 <i>210</i>	53 1 <i>13</i>	400 400 <i>248</i>	371 800 <i>565</i>	82 97 <i>41</i>	37 31 <i>30</i>	51 59 <i>39</i>		1,032 1,546 <i>1,146</i>		1,032 1,546 <i>1,146</i>
(4) Professional and special services	4,173 4,126 <i>3,562</i>	5,183 3,982 <i>6,646</i>	19,267 19,267 <i>14,073</i>	63,447 68,001 <i>62,464</i>	6,140 5,213 <i>4,725</i>	1,205 713 <i>694</i>	2,181 1,998 <i>2,648</i>	177 199 <i></i>	101,773 103,499 <i>94,812</i>		101,773 103,499 <i>94,812</i>
(5) Rentals	956 951 <i>623</i>	173 351 <i>189</i>	1,097 1,097 <i>761</i>	234,309 233,728 <i>208,730</i>	216 368 <i>217</i>	206 209 <i>96</i>	80 57 <i>40</i>		237,037 236,761 <i>210,656</i>		237,037 236,761 <i>210,656</i>
(6) Purchased repair and upkeep	159 100 <i>108</i>	207 222 <i>260</i>	55,172 55,172 <i>31,318</i>	51,863 60,660 <i>46,298</i>	25,164 23,876 <i>11,529</i>	19,368 19,117 <i>18,393</i>	1,904 2,521 <i>1,362</i>	1 <i></i>	153,838 161,668 <i>109,268</i>		153,838 161,668 <i>109,268</i>
(7) Utilities, materials and supplies	1,404 1,046 <i>863</i>	825 755 <i>691</i>	4,362 4,362 <i>3,874</i>	102,446 103,814 <i>89,370</i>	924 3,253 <i>2,642</i>	932 1,192 <i>844</i>	1,387 424 <i>664</i>	9 12 <i></i>	112,289 114,858 <i>98,948</i>		112,289 114,858 <i>98,948</i>
(8) Construction and acquisition of land, buildings and works			119,179 119,179 <i>111,632</i>	98,329 108,211 <i>70,103</i>	23,357 18,211 <i>4,425</i>	26,013 24,655 <i>12,894</i>	28,359 19,164 <i>8,350</i>	295,237 289,421 <i>207,406</i>			295,237 289,421 <i>207,406</i>
(9) Construction and acquisition of machinery and equipment	124 436 <i>436</i>	158 594 <i>488</i>	1,395 1,395 <i>1,745</i>	17,518 13,523 <i>13,419</i>	858 2,415 <i>3,996</i>	230 401 <i>223</i>	150 221 <i>82</i>	28 2 <i></i>	20,461 18,987 <i>20,389</i>		20,461 18,987 <i>20,389</i>
(10) Grants, contributions and other transfer payments.....		187 77 <i>43</i>		2,223 1,723 <i>969</i>	180 245 <i>312</i>		6,953 4,568 <i>3,753</i>	213,416 213,415 <i>155,990</i>	222,959 220,028 <i>161,067</i>		222,959 220,028 <i>161,367</i>
(12) All other expenditures	50 25 <i>40</i>	8 10 <i>58</i>	54,278 1,837 <i>2,197</i>	1,742 3,012 <i>1,355</i>	95 41 <i>374</i>		37,014 28,134 <i>1,837</i>	93,187 33,068 <i>5,861</i>	1,097,646 968,654 <i>877,321</i>	97,774 97,774 <i>110,846</i>	1,288,607 1,099,496 <i>994,028</i>
(1-12) Total	47,262 46,932 <i>39,279</i>	48,979 48,814 <i>44,983</i>	269,155 216,714 <i>177,531</i>	722,266 741,857 <i>614,354</i>	70,441 67,034 <i>39,363</i>	50,491 49,398 <i>35,549</i>	83,753 60,866 <i>22,619</i>	215,115 214,910 <i>155,990</i>	1,507,462 1,446,525 <i>1,129,668</i>	1,097,646 968,654 <i>877,321</i>	2,702,882 2,512,953 <i>2,118,135</i>
(13) Less: receipts and revenues credited to the vote			215,808 215,808 <i>175,878</i>	102,427 108,618 <i>90,596</i>					318,235 324,426 <i>266,474</i>		318,235 324,426 <i>266,474</i>
Total net expenditures	47,262 46,932 <i>39,279</i>	48,979 48,814 <i>44,983</i>	53,347 906 <i>1,653</i>	619,839 633,239 <i>523,758</i>	70,441 67,034 <i>39,363</i>	50,491 49,398 <i>35,549</i>	83,753 60,866 <i>22,619</i>	215,115 214,910 <i>155,990</i>	1,189,227 1,122,099 <i>863,194</i>	1,097,646 968,654 <i>877,321</i>	2,384,647 2,188,527 <i>1,851,661</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*				
ACCOMMODATION PROGRAM				
General purpose buildings				
Newfoundland—				
Labrador City—Government of Canada Building—Construction	2,540	90		114
Pleasantville—Government of Canada Building—Renovations	292	185	30	30
St John's—Sir Humphrey Gilbert Building—Energy retrofit	293	219		
Nova Scotia—				
Bridgewater—Government of Canada Building—Construction	2,415	60		
Halifax—Bedford Row—Feasibility study and design	1,145	500	322	343(f)
Yarmouth—Government of Canada Building for Industry, Trade and Commerce—Construction	3,084	564	877	965
Guysborough—Government of Canada Building—Renovations and repair	275	275	9	9
New Brunswick—				
Moncton—Government of Canada Building—Renovations	2,934	100		
Shediac—Government of Canada Building for Supply and Services—Construction	6,360	525	7	682
Shippegan—Government of Canada Building—Addition and renovations	298	290	161	161
Bathurst—Canada Employment and Immigration Building—Construction	10,250		181	10,082
Prince Edward Island—				
Charlottetown—Veteran's Affairs Building—Site acquisition, design and podium construction	7,385	2,460	3,052	6,884
Quebec—				
Montreal—Guy Favreau Complex—Site acquisition, design and podium construction	92,500	12,000	15,533	43,015
Montreal—715 rue Peel—Renovations	10,700	600		
Montreal—1420 Ste Catherine—Renovations	900	650		
Montreal—10 Notre Dame—Mechanical alterations	475	475	28	28
Montreal—400 Place d'Youville—Replace cornices	1,545	500	852	852
Montreal—685 Cathcart—Replace windows	451	406	254	264(f)
Montreal—6420 Saint-Denis—Renovations	292	218		
Montreal—10 Notre Dame—Government of Canada Building—Renovation	485	475	59	59
Montreal—10 Notre Dame—Refit	449		58	58
Montreal—400 Place d'Youville—Government of Canada Building—Renovation	11,058		1	11,035
Montreal—118 Dalhousie—Government of Canada Building—Renovations	250		5	35(f)
Quebec—2 rue St André—Renovations	3,200	700	429	930
Quebec—3 rue Buade—Renovations	3,000	300	2	48
Quebec—901 Cap Diamant—Feasibility study and design for refit and ventilation	450	200	125	125
Quebec—901 Cap Diamant—Renovation—Demolition	250		18	181(f)
Quebec—901 Cap Diamant—Renovation—Cafeteria and printing	250	201	241	255(f)
Quebec—901 Cap Diamant—Renovation—3rd Floor	250		92	212(f)
Salaberry de Valleyfield—Government of Canada Building—Renovation	278		1	277
Rouyn—Government of Canada Building—Construction	5,830	3,085	3,488	4,540
Thetford Mines—14 Notre Dame—Renovation	690		3	663(f)
National Capital Region (Quebec)—				
Hull—Government of Canada Building No 3—				
Energy retrofit	410	360	34	80
New freight elevator	300	270		
Hull—Government of Canada Building No 4—Alterations	580	430		
Hull—Government of Canada Building—Les Terrasses de la Chaudière—				
Fit-up costs and site acquisition	16,595	800	795	16,570
Air quality study	650	200	102	102
Hull—Notre Dame Street—Maison du Citoyen—Capital contribution	1,035	105	71	450
Hull—Government of Canada Building No 4—Modification for CEIC	100	100	66	79
National Capital Region (Ontario)—				
Ottawa—Sparks/Wellington Street—Expropriation	38,500	4,180	259	34,238
Ottawa—Brooke Claxton Building—Energy retrofit	410	250	21	132
Ottawa—National Defence Headquarters—				
Sprinklers	975	825		
Energy retrofit	265	100	7	125
Ottawa—National Revenue Taxation—Energy retrofit	460	255	30	182
Ottawa—East and West Memorial Buildings—Reuse studies and design	1,460	1,000		
Ottawa—Dover Building—Upgrading and fit-up	490	140	455	504
Ottawa—Orme Building—Upgrading and fit-up	340	240	397	397
Ottawa—Sir F W Banting Building—Modify ventilation system	450	100	595	683
Ottawa—L B Pearson Building—Energy retrofit	465	205		
Ottawa—RCMP Headquarters—Energy retrofit	295	200	12	34
Ottawa—Bank of Canada Building—Acquisition and fit-up	4,621	1,300	42	1,542
Ottawa—Brooke Claxton Building—				
Podium repairs	770	770	588	588
Asbestos removal	544	350	343	534
Ottawa—Sir F W Banting Building—Solar heating installation for hot water	359	200	21	27
Ottawa—National Defence Headquarters—Solar heating installation for hot water	260	125	22	31
Ottawa—Statistics Canada Building—Installation of sprinklers	255	235		
Ottawa—Blackburn Building—				
Renovation	4,784	1,285	6	4,722
Upgrading of 4th floor			30	30(f)
Ottawa—National Defence Headquarters—Fire protection	975	825	711	804
Ottawa—West Memorial Building—Renovation	14,941			(f)
Ottawa—Tunney's Pasture—Central Management Control Centre—Construction	1,425			(f)
Ottawa—Old Metropolitan Life Building—Renovations	1,560	1,523	2	1,523
Ottawa—R H Coats Building—Energy retrofit	68	68	60	68

Budgetary Expenditure of Major Capital Projects—Continued (in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
ACCOMMODATION PROGRAM—Continued				
<i>General purpose buildings Concluded</i>				
Ontario—				
Hamilton—Dominion Public Building—Automation of elevators	310	30		
London—Dominion Public Building—Renovations	4,553	3,325	3,264	3,469
Scarborough—Government of Canada Building—Site acquisition and design	3,547	1,500	1,180	3,126
Brantford—Government of Canada Building—Boiler replacement	277	11	1	1
Toronto—1 Front St—Feasibility studies and design	1,790	975	856	1,658
Thunder Bay—Government of Canada Building (P)—Renovations	2,578	104	18	85
Kitchener—Gauket St—Renovation	466			304(f)
North York—Government of Canada Building—Construction	34,807	50	21	34,740
Hamilton—10 John St—Dominion Public Building—				
Conversion of heating	520	485		
Renovations	325	325		
Manitoba—				
Winnipeg—Commercial building—Renovations	500	475		
Winnipeg—Federal building—Energy retrofit	250	133	2	2
Churchill—Replace utilities and services	1,492			
Churchill—Demolition of surplus buildings	493	493	493	493(f)
Churchill—Supply and install marine lines	309	309	309	309(f)
Saskatchewan—				
Saskatoon—Federal building—Energy retrofit	461	331	161	286
Saskatoon—Post Office—Energy retrofit	250		171	202
Yorkton—Federal building—Energy retrofit	320	200	178	178
Meadow Lake—Government of Canada Building—Construction	1,032		4	981(f)
Alberta—				
Calgary—Government of Canada Building—Construction	36,302		104	35,975
Lethbridge—Government of Canada Building—Renovations	6,485	2	298	440
British Columbia—				
Nanaimo—Government of Canada Building—Alterations and improvements	2,318	565	21	30
Vancouver—Block 15—Upgrading and fit-up	31,590	1,000	356	438
Victoria—Federal building—Renovations	2,562	1,225	3	476
Kamloops—Government of Canada Building—Renovation	361	11	11	361
<i>Single purpose buildings</i>				
Newfoundland—				
Deer Lake—Post Office—Construction	1,500	680	57	72
Goose Bay—Labrador—				
Electrical steam boilers	2,220	156	129	129
Replace condensate lines	455	120	103	241
Reroofing school and hospital	1,502	300	539	539
Contribution towards sewer improvements	1,500	1,500		
St. John's—Taxation Data Centre—Construction	15,500	213	200	15,144
Nova Scotia—				
Lower Sackville—Post Office—Construction	1,000	500		163
Dartmouth—Postal Station "A"—Renovations	462	100	16	27
Rothesay (Quispamsis)—Post Office—Construction	1,342	100	99	99
Halifax—Metropolitan area postal plant—Construction	17,270	185		17,033
New Brunswick—				
Grand Falls—Post Office—Addition and renovation	330	245	321	336
Woodstock—Customs Complex—Construction	4,475	130		58
Quebec—				
Montreal—300 Crémazie—Mechanical alterations	344	229	218	335
Chibougamau—Post Office—Construction	1,039	735	968	1,023
Grenville—Post Office—Construction	387	265	305	377
Jonquière and St. Laurent—Taxation Data Centre—Construction	18,600	9,000	10,866	15,475
Montreal—Metropolitan area postal plant—Construction and fit-up	273,600	6,000	5,187	266,078
Pierrefonds—Post Office—Construction	1,544	750	544	707
St. Donat—Post Office—Demolition and reconstruction	357	140	303	356(f)
St. Jovite—Post Office—Construction	339	30	23	339(f)
Sainte Madeleine de Rigaud—Customs and Excise College—Renovations—Phase III	25,490	1,610		
Verchères—Post Office—Construction	381	260	312	370
Beauport—Post Office—Construction	826	51	41	817
Gaspé—Post Office—Heating system modifications	266	266	266	266
Pointe-du-Lac—Post Office—Construction	310	230	220	301
Rock Island—Border crossing—Canopy alterations	285	200		
Sainte-Anne-des-Plaines—Post Office—Construction	403	353	55	55
Sainte Madeleine de Rigaud—Training Centre—				
Electrical improvements	496	486	441	489
Fire safety improvements	435	434	429	429
Montreal—5751 Sherbrooke—Renovations	324	261	276	301
National Capital Region (Quebec)—				
Hull—Polyvalente Complex—Asticou—Acquisition	26,288	1,304	1,304	10,312
Meach Lake—Wilson House—Renovations	730	680	704	743
Hull—Printing Bureau—Upgrade mechanical, electrical and fire systems	3,200	1,910	310	2,831
Maniwaki—Addition to federal building and new elevator	381	381	17	24

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
ACCOMMODATION PROGRAM—Continued				
<i>Single purpose buildings—Continued</i>				
National Capital Region (Ontario)—				
Orleans—Letter Carrier Depot—Construction	865	730	564	674
Ottawa—Public Information Centre—Agriculture	1,850	1,735		
Ottawa—Federal Court of Canada—Feasibility study and design	1,060	575	1	1
Ottawa—New virus laboratory—Construction	41,870	1,985	2	116
Ottawa—Mulligan Building—Purchase and fit-up	7,265	1,300		2,342
Ottawa—Rockcliffe hangars—Construction and renovation	1,500	500		
Ottawa—Wellington Kent—Heating tunnel—Feasibility study	480	460		
Ottawa—Parliament Hill—				
Centre Block—Feasibility study and renovations	1,250	800		
Centre Block—Peace Tower improvements	4,620	2,700	2,444	4,258
Centre Block—Fire safety improvements—Phase I	970	100	252	531
Emergency power system	499	461	25	26
East Block—Interim fit-up	250	250	72	72
Renovation for Summit Conference	1,088	1,088	797	1,088(f)
Centre Block—Design of renovations	1,250			(f)
Centre Block—Renovate cabinet room	490	490	22	369
Ottawa—RCMP Services Buildings—Construction	32,580	12,165	201	1,097
Ottawa—Supreme Court Building—Alterations	695	555	18	37
Ottawa—Rideau Falls Generating Station—				
Rehabilitation and energy retrofit	3,350	1,325	9	10
Feasibility study	500		8	58
Ottawa—Tunney's Pasture—Central heating system—Energy retrofit	945	665		
Ottawa—Public Archives—Energy retrofit	285	220	132	154
Ottawa—Carleton—Energy from waste district heating study	570	150	29	29
Ottawa—Confederation Heights—Central heating plant—Insulation of distribution lines	400	400		
Ottawa—National Research Council—100 Sussex Drive—Automatic fire extinguishers	250	125		
Ottawa—Victoria Museum—Fire system improvements	790	25		
Nepean—Bells Corners—Central heating plant—Energy retrofit	270	130	150	160
Ottawa—New virus lab—Design	16,200			1,057
Ottawa—Parliament Hill—TV Operations Centre—Construction	316		14	256
Ottawa—East Block—Renovation	14,890		342	14,350
Ottawa—Government House—Rideau Hall—Installation of sprinklers	455	400	408	442
Ottawa—Public Archives General Records Centre—Energy retrofit	362	363	161	161
Ottawa—Lorne Building—Reconstruction of West Mall	841		20	20
Ottawa—Cliff Street—Central heating plant—Fire separations—Alterations and upgrading	250		125	125
Ottawa—Canlands property	9,768	9,768	9,768	9,768(f)
Ottawa—Cliff Street—Central heating plant—Additional insulation to all heating pipes	417	417	125	125
Ottawa—Royal Canadian Mint—National War Museum—				
Solar heating installation	289			(f)
Ontario—				
Fonthill—Post Office—Construction	327	234	243	321
Lindsay—Post Office—Addition	450			33(f)
Milton—Post Office—Construction	886			859(f)
Norwich—Post Office—Construction	410	365	313	357
Sudbury—Taxation Data Centre—Construction	34,753	7,600	7,784	34,000
Thunder Bay—Mail processing plant—Construction	5,600	103	27	5,449
Toronto—Metropolitan area postal plant—Construction and fit-up	153,400	50	195	149,015
Grand Bend—Post Office—Construction	291	100	248	248
Kitchener—Postal plant—Construction	5,632		7	5,475
Mississauga—Lakeview Garrison—Renovation	394			394(f)
Toronto—4905 Dufferin—Roof replacement	305			304(f)
Malton—Air mail facility—Construction	286		49	51
Scarborough East—Mail processing plant—Site acquisition	3,818	1,435		3,714
Brampton—Letter Carrier Depot No 1—Construction	575	13	12	570(f)
Wellesley—Post Office	255	5	2	36
Manitoba—				
Winnipeg—General Post Office—Energy retrofit	520	420	47	163
Fort Churchill—Demolitions	1,698	465	493	1,680
Saskatchewan—				
Prince Albert—Mail processing plant—Construction	1,885	1,590	731	846
Regina—Post Office—Renovations	1,180	1,125	270	277
Regina—Post Office—Energy retrofit	375	315	151	196
Saskatoon—Post Office—Energy retrofit	255	80	171	202
Swift Current—Post Office—Dock extension	282	218	200	266
Alberta—				
Edmonton—Sir Alexander MacKenzie Building—Energy retrofit	315	150	175	223
Calgary—Mail processing plant—				
Customs parcel conveyor—Purchase and installation	490	345	493	499
Energy retrofit	380	305	48	76
Edmonton—General Post Office—Modernization	5,920	305	3,195	3,195
Fort McMurray—Post Office—Addition	470	140	369	369
Whitecourt—Post Office—Construction	577	480	287	287
Calgary—Letter Carrier Depot No 11—Construction	883			815(f)
Calgary—Letter Carrier Depot No 12—Construction	996		18	860(f)
Edmonton—General Post Office—Site acquisition and design	1,454			1,130(f)

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
ACCOMMODATION PROGRAM—Concluded				
<i>Single purpose buildings—Concluded</i>				
British Columbia—				
Langley—Mail processing plant—Construction	1,692	1,750	1,429	1,684
Scamoux—Post Office—Construction	426	310	371	441
Surrey—New border crossing—Construction	8,426	800	3	32
Vancouver—Post Office—Energy retrofit study	435	60		(f)
Brentwood Bay—Post Office—Construction	321	271	3	3
Vancouver—General Post Office—Energy conservation analysis				(f)
Surrey—Taxation Data Centre—Solar heating installation	144	47	47	143(f)
Northwest Territories—				
Frobisher Bay—Housing—Construction	8,630	3,300	4,385	4,385
Inuvik—Housing—Energy retrofit	265	265		
Inuvik—Housing—Fire separation walls	275	185	140	24
Fort Smith—Northern housing—Basement insulation	300	300	142	142
Yellowknife—Construction of 47 houses	4,630		21	4,414
Yukon—				
Beaver Creek—New border crossing—Construction	2,772	510		27
Various provinces—				
Energy retrofit (Projects under \$250,000)	9,100	9,100		
Facilities for the handicapped	2,140	2,140	2,579	1,367
Purchase and use of solar heating	11,400	11,400	4,124	5,971
MARINE PROGRAM				
<i>Industry support</i>				
Newfoundland—				
St John's—Synchrolift dry docking facility	21,000	11,500		306(f)
Lushes Bight—Ferry wharf replacement	655	565		32
Stephenville—Breakwater improvements	2,740	100		
Harbour Deep—Wharf reconstruction	530	500	352	356
Goose Bay—Waterline reconstruction	270	133		68
Prince Edward Island—				
Summerside—Harbour improvements	1,600	1,150	776	1,041
Charlottetown—Sprinklers and main sewage system	420	190	176	176
Summerside—Sprinklers, water and sewage systems	420	190	160	160
Nova Scotia—				
Yarmouth—Wharf and land acquisition	3,645	175		
New Brunswick—				
Miramichi River—Dredging	13,155	6,080	10,926	11,356
Quebec—				
St. Augustin—Shed reconstruction	350	260	7	7
La Romaine—Wharf reconstruction	4,215	570	198	198
Grande Vallée—Wharf reconstruction	1,865	1,140	88	108
Lauzon—Replace boilers	260	125	13	13
St. Bernard—Paving and fender system	405	405	397	397(f)
Lauzon—Reconstruction of floating caissons	3,350	155		19
Pointe-au-Pic—Wharf reconstruction	250	250	203	203
Champlain—Protection works	400	400	314	314
Contrecoeur—Protection works	286	286		
Tracy—Protection works	365	365	282	282
Verchères—Protection works	350	350	208	208
Gros Cacouna—Harbour improvements	14,000		76	13,160
Gros Cacouna—Harbour repaving	770		91	91
Ontario—				
St Clair River—Dredging and disposal site	8,500	838	802	8,170
Oshawa—Dredge disposal facility	1,090	965	967	967(f)
Thunder Bay—Upper Mission River—Turning basin	1,400	40		522
Thunder Bay—Dredging Main Harbour North	425	425	367	367(f)
Port Burwell—Shore erosion	500	163	93	355
Manitoba—				
Selkirk—Dredge 205—Major repairs	875	270	347	916
Alberta—				
Athabasca River—Dredge 250—Major repairs	490	355	228	306
Fort Chipewyan—Wharf reconstruction	260			244(f)
British Columbia—				
Esquimalt—Graving dock—Modernization Program	18,560	6,141	3,684	16,303
New Westminster—Marine storeyard relocation	2,920	500	22	22
Fraser River—Shipping channel improvements—Study	2,130	35	62	1,692
Prince Rupert—Grain dryer—Mechanical and electrical repairs—Phase III	1,393	180	176	492
<i>Water level control</i>				
Manitoba—				
St. Andrews—Locks and dam—Lockgate—Replacement	441	250	4	4

Budgetary Expenditure of Major Capital Projects—Concluded
(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Concluded				
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
<i>Transportation facilities</i>				
British Columbia—				
Northwest Highway System—				
Reconstruction and paving	22,255	12,167	12,229	21,505
Reconstruction of bridges	3,381	2,185	2,183	3,380
Yukon Territory—				
Northwest Highway System—Reconstruction and paving	14,145	9,872	9,374	13,491
LAND MANAGEMENT AND DEVELOPMENT PROGRAM				
<i>Land management and development</i>				
New Brunswick—				
Contribution to the City of Saint John for the construction of a sea-wall	5,400	3,124	4,458	5,384
Quebec—				
Montreal—Old port redevelopment	481		481	481(f)
Sainte Scholastique—Construction of a sewage system	700	700	428	428(f)
Quebec—Old port redevelopment	4,500		2,250	4,500(f)
National Capital Region (Ontario)—				
Ottawa—Rideau Centre	13,200	6,810	16,595	17,965

(f) Project completed.
*Due to major regrouping in capital projects, figures have been adjusted to reflect amendments to present reporting.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue		
A Return on investments	21,908,348	19,868,393
B Refunds of previous years' expenditure	7,514,832	8,554,844
C Services and service fees	6,067,666	6,512,954
D Privileges, licences and permits	28,634	28,413
E Proceeds from sales	15,656,005	13,085,203
F Miscellaneous	20,208,611	23,592,657
Total	71,384,096	71,642,464
	1981-82	
	\$	\$

Details

Non-Tax Revenue—

A Return on investments:

Loans, investments and advances—

Other loans, investments and advances—

Private sector enterprises—

Burgeo Leasing Limited—Interest

14,343

Eurocan Pulp and Paper Co Ltd—

Interest

164,536

178,879

Other accounts—

Electrical Reduction Co. Ltd.—Interest

132,316

Gulf Oil Canada Limited—Interest

363,320

La Société Immobilière du Vieux Port—

Interest

115,164

Rent from properties

20,838,915

Sundries

279,754

21,729,469

21,908,348

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
B Refunds of previous years' expenditure:				
HQ	Department of National Defence	Recovery for services performed through a series of service contracts	26,650	
	Payables at Year End	Adjustment to prior year's expenditure	610	
	Sundry		50,666	
Atlantic	Crosbie Enterprises Ltd.	Refund of power charges	2,842	
	Historic Properties Ltd.	Overpayment of power charges at historic properties for Parks Canada lease	34,444	
	Payables at Year End	Adjustment to prior year's expenditure	265,413	
	Royal Insurance	Damage claims	77,491	
	Trizec Equities		11,107	
	Sundry		34,356	
Quebec	Alpin Otis Elevators	Overpayment to the company	12,873	
	City of Montreal	Reimbursement of municipal taxes for the year 1980	6,665	
	City of Montreal	Recovery of the taxes for water for the year 1980	38,319	
	Heller Natofin	Reimbursement for property taxes	58,356	
	Heller Natofin	Reimbursement for operations charge	85,418	
	Holiday Buildings Maintenance	Reimbursement of payment following the judgement of the court	30,816	
	Metropolitan Gas Ltd.	Recovery of overpayment to the company	16,678	
	Otis Elevators Ltd.	Recovery of overpayment to the company	21,769	
	Payables at Year End	Adjustment to prior year's expenditure	492,234	
	Place Décarie	Recovery of overpayment to the company	10,522	
	Post Office	Reimbursement of factored expenses but the lot was rejected	5,500	
	Value Development Corporation	Recovery of municipal taxes for the year 1980	5,174	
	Sundry		61,787	

Revenue—Continued

Region	Source of Revenue	Reason for Recovery	Amount	Total
			\$	\$
B Refunds of previous years' expenditure:—Concluded				
Capital	Avenger Design	Duplicate payment	26,238	
	Campeau Corporation	Accrued interest	35,136	
	Campeau Corporation	1979 Operating and maintenance overpayment	20,337	
	Canadian Press	Operating and maintenance costs 1980-81	5,304	
	Del Corporation	1980 Realty tax overpayment	15,828	
	Newcarl Company Ltd.	Repairs to Rideau Falls dam	5,944	
	Payables at Year End	Adjustment to prior year's expenditure	1,502,141	
	Reed Stenhouse	Insurance premium adjustment	27,632	
	Sundry		79,444	
	Canada Post	Recovery of prior years' expense	22,500	
Ontario	Carruthers-Wallace Ltd.	Recovery of prior years' expense	6,555	
	The Independent Order of Foresters	Recovery of overpayment of tax escalation cost	5,818	
	Payables at Year End	Adjustment to prior year's expenditure	113,025	
	Yonge-Eglinton Centre	Recovery of overpayment of operating escalation cost	8,866	
	Sundry		23,608	
	Laxmi Investments Limited	Refund lease overpayment	37,577	
Western	Manitoba Public Insurance Corporation	Damage to St. Andrews Locks—Late remittance	8,245	
	Payables at Year End	Adjustment to prior year's expenditure	128,464	
	Sundry		21,463	
Pacific	Cadillac Fairview Corporation	Operating costs—Pacific Centre Lease	10,406	
	City of Kelowna	Kelowna Post Office—Overcharging for electrical consumption	43,462	
	Kaps Transport	Damage to mounted mobile drill	12,228	
	New West Const. v/s Queen	Damage claim	89,008	
	N W R Bridge	Transfer of applicable portion of \$1.95 to account type 914	284,458	
	Payables at Year End	Adjustment to prior year's expenditure	120,221	
	Swiftsure Prince	Transferring revenues to transportation program from marine program for N W R Bridge: <i>re</i> damage claim..	3,505,000	
	Sundry		6,234	
				7,514,832
C Services and service fees:				
	Earnings of dry docks—			
	Champlain graving dock—Lauzon, Que.		39,007	
	Lorne graving dock—Lauzon, Que.		11,550	
	Selkirk repair slip, Manitoba		4,384	
	Esquimalt graving dock		1,151,761	
	Earnings of dredges and marine vessels		142,754	
	Earnings—New Westminster Railway Bridge		753,788	
	Tenant service fees		242,848	
	Tenant services—Trade shops		217,051	
	Crown-leased housing rental		3,122,372	
	Crown-leased public building rental		382,151	
				6,067,666
D Privileges, licences and permits:				
	Ferry privileges		16,600	
	Rental of waterlots		12,034	
				28,634
E Proceeds from sales:				
	Sale of energy		3,277,751	
	Sale of real estate		11,314,709	
	Sale of surplus material and equipment		5	
	Sundry		1,063,540	
				15,656,005
F Miscellaneous:				
HQ	Department of National Defence	Payment for subscriptions to building design construction and maintenance standards	26,300	
	Department of Transport	Reimbursement of amounts paid for grants in lieu of real property tax on property under Transport Canada's management charge and direction	17,495,589	
	Sundry		16,700	
Atlantic	Electric Reduction of Canada	Principal repayment	120,236	
	Gulf Oil Canada Limited—Point Tupper, NS	Principal repayment	140,535	
	Province of Newfoundland and Labrador—Salaries of fire fighters	Province of Newfoundland absorbs these costs	287,589	
	United States Military Aircraft Command—MOU	Vehicles operations accounting services ratio maintenance staff	515,693	
	Sundry		9,152	
Quebec Capital	Sundry		106,601	
	Blackburn Building	Realty taxes	9,598	
	Bourque Building	Realty tax de-escalation	13,936	
	C D Howe—Clients	Operating and maintenance costs	245,302	
	C D Howe Building	Realty taxes	517,065	

Revenue—Concluded

Region	Source of Revenue	Reason for Recovery	Amount \$	Total \$
F Miscellaneous:— <i>Concluded</i>				
Capital— <i>Concluded</i>				
	Campeau Corporation	Accrued interest earned on bank account	11,580	
	Connelly Building	Realty tax de-escalation	1,760	
	Cross Canada Flights	Realty taxes	1,286	
	External Affairs	Flags	9,176	
	Gillin	Realty tax de-escalation	2,658	
	Hackey Industries International	Conference Centre costs	6,374	
	Lancaster Building	Realty tax de-escalation	3,634	
	La Promenade	Realty taxes	8,702	
	MacDonald Building	Realty taxes	21,073	
	Norcano Building	Realty taxes	2,467	
	Place du Portage Phase 1 and 2	Realty taxes	549	
	Read, Shaw, and Stenhouse	Damage claim	5,014	
	Shirden Building	Realty tax de-escalation	3,523	
	Sundry		100,305	
Ontario	Canfarm Co-operative Services	Proportionate share of municipal taxes	18,172	
	Canadian National Railways	Burlington Lift Bridge	78,482	
	Sundry		19,307	
Western Pacific	Sundry		15,478	
	Alaska Highway	Cost recovery	15,083	
	Gulf Canada	Annual gross receipts	5,908	
	Ministry of Highways	Cost of services rendered	30,465	
	New Westminster Railway Bridge	Transfer of revenues from trust account to CRF	198,657	
	Shakwak Project	Transfer of employee benefits surcharge	83,067	
	State of Alaska	Annual payment—Alaska	34,263	
	Sundry		27,332	
				<u>20,208,611</u>

	1981-82 \$	1980-81 \$
CANADA MORTGAGE AND HOUSING CORPORATION		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	872,621,281	839,209,159
B Refunds of previous years' expenditure	2,584,230	943,117
C Proceeds from sales	193,536	286,921
D Miscellaneous	7,292,072	6,424,928
Total	<u>882,691,119</u>	<u>846,864,125</u>
	1981-82 \$	\$

Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown Corporations and agencies—		
Canada Mortgage and Housing Corporation—		
Interest	850,299,853	
Profit	22,321,428	
	<u>872,621,281</u>	
B Refunds of previous years' expenditure:		
Excess billing under Part V of the National Housing Act		2,584,230
C Proceeds from sales:		
Sale of properties		<u>193,536</u>
D Miscellaneous:		
Sundry	2,242,370	
Start-up funds recoveries—		
Part V	3,932,510	
Urban renewal	1,117,192	
	<u>7,292,072</u>	

NATIONAL CAPITAL COMMISSION**Comparative Summary**

Non-Tax Revenue—		
A Return on investments	3,114,656	3,365,291
B Refunds of previous years' expenditure	3,214,525	
Total	<u>6,329,181</u>	<u>3,365,291</u>
		1981-82 \$

Details

Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
National Capital Commission—Interest		<u>3,114,656</u>

Appendix 1

Construction Services Revolving Fund

MANAGEMENT REPORT

We have prepared the financial statements of the Construction Services Revolving Fund in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada.

These financial statements were prepared with objective data and in conformity to the "consistency" principle. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. It is further managed and controlled through procedure manuals, instructions and directives. Transactions are executed in accordance to the regulations contained in the Guide on Financial Administration and the Financial Administration Act in order to maintain accountability and exercise internal control.

The transactions of the Fund have been subjected to audit by the Auditor General's department as part of their review of internal control and the examination of the books, records and financial statements of the department.

Approved by:

H. G. RICHARDS
Director General of Finance
(Senior full-time financial officer)

J. B. SWAYNE
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

September 14, 1982

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net loss for the year		54		
Operating requirements		54		
Adjusted working capital changes		852		1,653
Net expenditure		906		1,653

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		66,211,839	59,229,288	Federal Government		2,082,424	715,073
Outside parties		1,065,686	1,048,839	Outside parties		36,940,069	35,665,806
						39,022,493	36,380,879
				EQUITY OF CANADA			
				Accumulated net charge against the Fund's authority		28,309,132	23,897,248
				Accumulated deficit		(54,100)	
						28,255,032	23,897,248
						67,277,525	60,278,127

The accompanying notes are an integral part of the financial statements.

Appendix 1—Concluded

Construction Services Revolving Fund—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Payments and charges	218,366,279	176,886,520
Gross recoveries	218,366,279	176,886,520
Less: write-off of accounts receivable	54,100	
Net recoveries	218,312,179	176,886,520
Net loss	54,100	

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Net loss for the year	54,100	
Write-off of accounts receivable for the year ended March 31, 1980		42,033
Transfer of the accumulated deficit to the accumulated net charge against the Fund's authority account		(42,033)
Balance, end of year	54,100	

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Increase in the accumulated net charge against the Fund's authority account	4,411,884	23,697,839
Add: write-off of the Fund's deficit		42,033
Gross increase	4,411,884	23,739,872
Uses of working capital		
Operations		
Net loss for the year	54,100	
Write-off of accounts receivable for the year ended March 31, 1980		42,033
Increase in working capital	4,357,784	23,697,839
Working capital, beginning of year	23,897,248	199,409
Working capital, end of year	28,255,032	23,897,248
Changes in working capital components:		
Increase in accounts receivable	6,999,398	60,078,718
(Increase) in accounts payable and accrued liabilities	(2,641,614)	(36,380,879)
	4,357,784	23,697,839

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	28,309,132	23,897,248
Add: PAYE charges against the appropriation account after March 31	39,022,493	36,380,879
Deduct: amounts credited to the appropriation account after March 31	64,773,162	58,625,280
Net authority used, end of year	2,558,463	1,652,847
Authority limit	55,000,000	55,000,000
Unused authority carried forward	52,441,537	53,347,153

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Purpose and authority

The Construction Services Working Capital Advance was replaced by the Construction Services Revolving Fund as at April 1, 1980. The purpose of the Fund is to provide construction services to other federal departments and agencies, to other governments or to private sector tenants of federal property; to provide, on a cost recovery basis, interim financing and financial control, construction supervision and other related services on federal and non-federal projects undertaken on behalf of federal departments and agencies, other governments or private sector tenants of federal property.

The Adjustment of Accounts Act (Bill C-22) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory authority limit of \$55 million.

2. Significant accounting policy

Payments, charges and recoveries

The Construction Services Revolving Fund provides interim financing on a cost recovery basis. The gross recoveries are always equal to the payments and charges since revenue is recognized at billing point, hence no profit is realized.

3. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

Appendix 2

Public Works Construction Services Revolving Fund

SUPPLEMENTARY INFORMATION TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

Names of clients	Payments, charges and recoveries	Names of clients	Payments, charges and recoveries
	\$		\$
Advisory Council on the Status of Women	1,809	Medical Research Council	5,713
Agriculture	3,221,582	Ministry of State for Economic Development	32,665
Army Benevolent Fund	180	Ministry of State for Science and Technology	2,733
Atomic Energy Control Board	10,337	Ministry of State for Social Development	48,699
Auditor General	103,825	National Arts Centre Corporation	89,844
Canada Employment and Immigration	1,879,534	National Capital Commission	462,634
Canada Labour Relations Board	445	National Defence	3,095,577
Canada Mortgage and Housing Corporation	143,119	National Energy Board	42,970
Canada Pension Plan	189,615	National Film Board	208,089
Canadian Arsenals Ltd.	1,565	National Harbours Board	10,442
Canadian Broadcasting Corporation	101,410	National Health and Welfare	7,452,146
Canadian Correctional Services	32,692,721	National Library	162,347
Canadian Council on Children and Youth	531	National Museums	499,211
Canadian Dairy Commission	18,982	National Parole Board	409,921
Canadian Grains Commission	29,451	National Research Council of Canada	5,475,785
Canadian Human Rights Commission	21,659	National Revenue—Customs and Excise	2,245,356
Canadian Intergovernmental Conference Secretariat	9,431	National Revenue—Taxation	1,147,950
Canadian International Development Agency	279,113	National Sports and Recreation Centre Inc.	16,598
Canadian Livestock Feed Board	287	Northern Canada Power Commission	5,144
Canadian National Marine	2,420,684	Northern Pipeline Agency	855
Canadian National Telecommunications	85	Ontario Ministry of Natural Resources	84,800
Canadian Radio Television Commission	57,514	Passport Office	3,760
Canadian Transport Commission	62,078	Post Office	5,784,720
Canadian Unity Information Office	42,010	Privy Council	198,570
Chief Electoral Officer	11,356	Public Archives	515,816
Commissioner of Federal Judicial Affairs	678	Public Service Commission	545,999
Commissioner of Official Languages	789	Public Service Staff Development Branch	631
Communications	2,487,689	Public Service Staff Relations Board	29,600
Comptroller General of Canada	10,724	Race Track Supervision Unit	100
Consumer and Corporate Affairs	327,956	Regional Economic Expansion	315,733
Defence Construction (1951) Ltd.	59	Royal Canadian Mint	138,513
Economic Council of Canada	23,842	Royal Canadian Mounted Police	23,535,094
Eldorado Nuclear Ltd.	2,445	Science Council of Canada	5,745
Emergency Planning Canada	634	Secretary of State	226,362
Energy, Mines and Resources	1,712,498	Senate	21,165
Environment Canada	30,469,376	Social Sciences and Humanities Research Council	13,131
External Affairs	289,142	Solicitor General	1,914,469
Federal Court of Canada	39,946	Statistics Canada	966,682
Finance	282,229	Supply and Services Canada	1,211,304
Fisheries and Oceans	36,570,218	Supreme Court of Canada	36,475
Foreign Investment Review Agency	970	Tariff Board	1,666
Government Telecommunications Agency	1,050	Tax Review Board	3,050
Great Lakes Water Quality	39,607	Transport Canada	11,979,797
Harbour Commissions	2,302,853	Treasury Board	87,227
Harbourfront Corporation	9,004	United States Government (Shakwak)	10,097,162
House of Commons	664,740	Veterans Affairs	1,408,409
Immigration Appeal Board	2,043	Other	858,092
Indian Affairs and Northern Development	16,351,214		214,897,352
Industry, Trade and Commerce	330,763		
Insurance	10,081		
International Joint Commission	784	Adjustments	910,464
Justice	102,645		215,807,816
Labour	152,860	Amounts to be recovered	2,558,463
Law Reform Commission of Canada	5,506		
Library of Parliament	6,933	Total	218,366,279

Appendix 2—Concluded

Public Works Construction Services Revolving Fund—Concluded

ANALYSIS OF BALANCE OUTSTANDING
AT AT MARCH 31, 1982

Names of clients	Journal vouchers not processed	Other	Total
	\$	\$	\$
Advisory Council on the Status of Women		262	262
Agriculture	131,496	(125,980)	5,516
Anti-Inflation Board	23,446	(23,446)	
Cadet Organization Police School		15	15
Canada Employment and Immigration		21,047	21,047
Canada Mortgage and Housing Corporation		58,627	58,627
Canada Pension Plan		903	903
Canadian Arsenals Ltd.		5	5
Canadian Broadcasting Corporation		34,983	34,983
Canadian Correctional Services	2,594	949,982	952,576
Canadian Council on Children and Youth		1,850	1,850
Canadian International Grains Institute		1,512	1,512
Canadian International Development Agency		24	24
Canadian National Marine		(482)	(482)
Communications		9,377	9,377
Consumer and Corporate Affairs		18	18
Energy, Mines and Resources	60,701	73,304	134,005
Environment	(23,446)	213,010	189,564
External Affairs		20,041	20,041
Federal Court of Canada		85	85
Finance		1,339	1,339
Fisheries and Oceans	(1,876)	128,270	126,394
Harbour Commissions		43,751	43,751
House of Commons		21	21
Indian Affairs and Northern Development		392,102	392,102
Industry, Trade and Commerce		8,477	8,477
Justice		1,472	1,472
Labour	(506)	825	319
Ministry of State for Social Development		5,708	5,708
National Capital Commission		3,218	3,218
National Defence		198,618	198,618
National Film Board		3,048	3,048
National Health and Welfare		32,069	32,069
National Museums of Canada		8,775	8,775
National Parole Board		(90)	(90)
National Research Council of Canada		(212,749)	(212,749)
National Revenue—Customs and Excise		934	934
National Revenue—Taxation		73,871	73,871
National Sports and Recreation Centre Inc.		2,132	2,132
Northern Canada Power Commission		132	132
Passport Office		8,242	8,242
Post Office	(5)	(67,692)	(67,697)
Privy Council		374	374
Public Archives	4,730	(1,277)	3,453
Public Service Commission		1,329	1,329
Public Works Canada		(1,005)	(1,005)
Regional Economic Expansion		(1)	(1)
Royal Canadian Mint		(398)	(398)
Royal Canadian Mounted Police		229,594	229,594
Secretary of State		11,940	11,940
Senate		(98)	(98)
Solicitor General		(81,070)	(81,070)
Statistics Canada		5,190	5,190
Supply and Services Canada		49,394	49,394
Supreme Court of Canada		(85)	(85)
Tariff Board		87	87
Transport Canada		88,829	88,829
Treasury Board		10,003	10,003
United States Government (Shakwak)		(10,739)	(10,739)
Miscellaneous	257	191,395	191,652
Total	197,391	2,361,072	2,558,463

SECTION 23

**1981-82
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation**

CONTENTS

	<i>Page</i>
Use of appropriations	23.4
Total cost of programs—Budgetary	23.6
Programs by activity—Budgetary	23.6
Grants and contributions	23.6
Budgetary expenditure by program and standard object	23.7
Budgetary expenditure of major capital projects	23.7
Revenue	23.8

REGIONAL ECONOMIC EXPANSION

Department

Objective

- To encourage each region of Canada to realize its potential for contributions to the economic and social development of the nation by expanding production and employment opportunities in regions of disparity and by encouraging mobility and other aspects of social adjustment both within and between regions.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Use of Appropriations

Vote	Program	
DEPARTMENT		
	Budgetary	
1	Operating expenditures.....	\$ 78,177,400
	1c To authorize the transfer of \$769,000 from Regional Economic Expansion Vote 5, and \$1,049,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote.....	1
	1e To authorize the transfer of \$1,852,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote.....	1
	Transfer from: Vote 5.....	769,000
	Vote 10.....	2,902,998
	TB Vote 5 ⁽¹⁾	1,200,000
	TB Vote 10 ⁽¹⁾	6,156
5	Capital expenditures and authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....	\$ 8,955,000
	Less: transfer to Vote 1.....	769,000
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements.....	\$ 606,998,000
	10c.....	1
	10e.....	1
	Transfer from TB Vote 10 ⁽¹⁾	740,664
	Less: transfer to Vote 1.....	607,738,666
		2,902,998
Stat	Minister of Regional Economic Expansion—Salary and motor car allowance.....	
Stat	Contributions to employee benefit plans.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Use of appropriations not required for the current year.....	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure. (Gross).....	
L20	Loans to Newfoundland and Labrador Development Corporation Limited subject to the terms and conditions set out in the agreement between Canada and Newfoundland entered into, pursuant to Regional Economic Expansion, Vote L25, Appropriation Act No. 4, 1973. (Gross).....	
	Use of non-budgetary appropriations not required for the current year.....	
	Total program—Non-budgetary	
CAPE BRETON DEVELOPMENT CORPORATION		
	Budgetary	
25	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1981-82 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division.....	\$ 21,039,000
	25e To extend the purposes of Regional Economic Expansion Vote 25, Appropriation Act No. 2, 1981-82 to include losses incurred during the 1980-81 fiscal year.....	4,868,236
30	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations.....	
35	Payment to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act.....	
	Use of appropriations not required for the current year.....	
	Total program—Budgetary	
	Non-budgetary	
L40a	To increase from \$10,000,000 to \$25,000,000 the amount of advances that may be outstanding at any time under Subsection 19(2) of the Cape Breton Development Corporation Act (Appropriation Act No. 4, 1975). (Net).....	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
83,055,556	(384,000) ⁽²⁾	82,671,556		82,671,556	81,618,803	1,052,753		71,886,141
8,186,000		8,186,000		8,186,000	8,029,476	156,524		7,677,984
604,835,668	(13,169,000) ⁽²⁾	591,666,668		591,666,668	513,939,874	77,726,794		538,078,252
24,600	11,842	36,442		36,442	36,442			24,975
7,045,000	1,114,000	8,159,000		8,159,000	8,159,000			6,357,800
	8,756	8,756		8,756	8,756			588,739
703,146,824	(12,418,402)	690,728,422		690,728,422	611,792,351	78,936,071		624,613,891
2,300,000		2,300,000		2,300,000	2,299,806	194		2,230,238
1,500,000		1,500,000		1,500,000	1,500,000			3,000,000
3,800,000		3,800,000		3,800,000	3,799,806	194		(378,737)
								4,851,501
25,907,236		25,907,236		25,907,236	25,907,236			15,197,000
98,473,000		98,473,000		98,473,000	98,473,000			60,442,000
8,635,000		8,635,000		8,635,000	8,635,000			8,225,000
133,015,236		133,015,236		133,015,236	133,015,236			13,979,753
								97,843,753
			25,000,000	25,000,000			25,000,000	(13,000,000)
836,162,060	(12,418,402)	823,743,658		823,743,658	744,807,587	78,936,071		722,457,644
3,800,000		3,800,000	25,000,000	28,800,000	3,799,806	194	25,000,000	(8,148,499)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1981-82	611,792	60,359	5,835	1,387	558,655
	1980-81	624,614	68,168	5,249	911	562,606
CAPE BRETON DEVELOPMENT CORPORATION	1981-82	133,015				133,015
	1980-81	97,844				97,844
Total	1981-82	744,807	60,359	5,835	1,387	691,670
	1980-81	722,458	68,168	5,249	911	660,450

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Planning and administration	55,665	54,808	516	469			56,181	55,277
Developmental opportunity initiatives					389,945	341,810	389,945	341,810
Industrial incentives					148,850	127,014	148,850	127,014
Other programs	27,052	26,856	7,670	7,560	52,872	45,116	87,594	79,532
Contributions to employee benefit plans	8,159	8,159					8,159	8,159
Less: receipts credited to revenue	90,876	89,823	8,186	8,029	591,667	513,940	690,729	611,792
Add: accommodation provided without charge by Public Works	60,039	60,359					60,039	60,359
other services provided without charge by other departments	5,852	5,835					5,852	5,835
	1,387	1,387					1,387	1,387
Total cost of program	38,076	36,686	8,186	8,029	591,667	513,940	637,929	558,655

CAPE BRETON DEVELOPMENT CORPORATION*

*See Volume III for details.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
Other programs			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	66	66	27
Grant to enable the City of Rivière-du-Loup to prepare a report on Gros-Cacouna as a site for the LNG terminal in Eastern Canada	150	150	
	216	216	27
Contributions			
Contributions related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs:			
Developmental opportunity initiatives	389,945	341,810	326,877
Industrial incentives	148,850	127,014	117,688
Other programs	50,563	42,807	50,599
Other programs			
Emergency Herd Maintenance Assistance	2,093	2,093	42,887
	591,451	513,724	538,051
Total	591,667	513,940	538,078

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	55,667 55,418 <i>47,641</i>		55,667 55,418 <i>47,641</i>
(1) Other personnel costs	8,189 8,401 <i>6,587</i>		8,189 8,401 <i>6,587</i>
(2) Transportation and communications	7,205 6,926 <i>6,473</i>		7,205 6,926 <i>6,473</i>
(3) Information	3,306 2,732 <i>2,458</i>		3,306 2,732 <i>2,458</i>
(4) Professional and special services	8,968 8,911 <i>7,831</i>		8,968 8,911 <i>7,831</i>
(5) Rentals	1,531 1,763 <i>1,356</i>		1,531 1,763 <i>1,356</i>
(6) Purchased repair and upkeep	727 820 <i>787</i>		727 820 <i>787</i>
(7) Utilities, materials and supplies	5,527 5,534 <i>5,806</i>		5,527 5,534 <i>5,806</i>
(8) Construction and acquisition of land, buildings and works	6,424 5,689 <i>4,770</i>		6,424 5,689 <i>4,770</i>
(9) Construction and acquisition of machinery and equipment	1,449 1,575 <i>2,173</i>		1,449 1,575 <i>2,173</i>
(10) Grants, contributions and other transfer payments	591,667 513,940 <i>538,078</i>		591,667 513,940 <i>538,078</i>
(12) All other expenditures	69 83 <i>654</i>	133,015 133,015 <i>97,844</i>	133,084 133,098 <i>98,498</i>
Total net expenditures	690,729 611,792 <i>624,614</i>	133,015 133,015 <i>97,844</i>	823,744 744,807 <i>722,438</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

DEPARTMENT	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
<i>Other programs</i>				
Drought proofing and water development	8,025	3,631	2,258	3,119
Manitoba—				
Agricultural service centres	10,000	1,000	1,031	9,864(f)
Saskatchewan—				
Agricultural service centres	17,000	1,300	1,352	15,917(f)
Alberta—				
Alberta irrigation rehabilitation	26,300	300	176	16,384

(f) Project completed.

Revenue

	1981-82	1980-81		1981-82	
	\$	\$		\$	\$
DEPARTMENT					
Comparative Summary					
Non-Tax Revenue—					
A Return on investments	44,410,611	48,003,289			
B Refunds of previous years' expenditure	6,035,567	10,888,111			
C Services and service fees	3,286,271	2,628,187			
D Privileges, licences and permits	3,964,206	4,055,637			
E Proceeds from sales	615,738	658,823			
F Miscellaneous	2,046,302	1,934,261			
Total	60,358,695	68,168,308			
				1981-82	
	\$	\$			
Details					
Non-Tax Revenue—					
A Return on investments:					
Loans, investments and advances—					
Other—					
Provincial and territorial governments—					
Atlantic Development Board					
carry-over projects—					
Interest—					
Newfoundland				99,404	
Nova Scotia				330,926	
Prince Edward Island				3,602	
New Brunswick				74,752	
Atlantic Provinces Power Development					
Act—					
Interest—					
Newfoundland				6,421,274	
Nova Scotia				3,566,758	
New Brunswick				3,186,102	
Special areas and highways					
agreement—					
Interest—					
Newfoundland				4,811,741	
Nova Scotia				3,509,441	
New Brunswick				3,926,263	
Quebec				11,054,778	
Manitoba				404,450	
Alberta				340,133	
Comprehensive development plan					
agreement—					
Interest—					
Prince Edward Island				956,134	
Mainland Investments Limited—					
Interest—					
Nova Scotia				245,000	
Agricultural service centres—					
Interest—					
Manitoba				791,852	
Saskatchewan				757,117	
South Saskatchewan River Project—					
Interest—					
Saskatchewan				629,607	
Private sector enterprises—					
Mainland Investments Limited—					
Surplus				944,994	
Newfoundland and Labrador Develop-					
ment Corporation Limited—Interest				2,334,510	
				44,388,838	
Other accounts—					
Interest on sale of irrigated land				21,773	
				44,410,611	
DEPARTMENT—Concluded					
Details—Concluded					
B Refunds of previous years' expenditure:					
ARDA projects				363,930	
FRED projects				33,097	
ADB—Carry-over project				2,204	
Industrial incentives				1,711,439	
Agricultural service centres				206,247	
Miscellaneous agreements—					
General development agreement				2,833,377	
PEI comprehensive development plan				393,710	
Pay cheques				17,465	
Other				142,877	
Adjustment to prior year's Payables at Year					
End (PAYE)				331,221	
				6,035,567	
C Services and service fees:					
Breeding fees				2,376,088	
Manpower and other services				607,708	
Water charges				109,317	
Sundry rental				6,912	
Inoculation				49,272	
Loan guarantees				84,665	
Emergency drought pumping				50,895	
Sundry services				1,414	
				3,286,271	
D Privileges, licences and permits:					
House rentals				72,362	
Land rentals				36,271	
Community pasture fees				3,572,367	
Surface leases				280,968	
Grazing permits				424	
Sundry permits				1,814	
				3,964,206	
E Proceeds from sales:					
Sale of land				63,997	
Sale of livestock and produce				530,608	
Sale of grain				15,365	
Sale of hay and straw				5,495	
Sundries				273	
				615,738	
F Miscellaneous:					
Forfeiture of security deposits				800	
ARDA—III—British Columbia and Ontario...				1,881,066	
Rental of housing				20,308	
Other				144,128	
				2,046,302	

SECTION 24

**1981-82
PUBLIC ACCOUNTS**

Science and Technology

**Ministry of State
National Research Council of Canada
Natural Sciences and Engineering
Research Council
Science Council of Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	24.4
Total cost of programs—Budgetary	24.6
Programs by activity—Budgetary	24.7
Grants and contributions	24.8
Budgetary expenditure by program and standard object	24.9
Budgetary expenditure of major capital projects	24.10
Revenue	24.11
Appendices	24.12

SCIENCE AND TECHNOLOGY

Ministry of State

Objective

- To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM

- To provide a national foundation upon which to build for the creation, application and use of knowledge derived from the natural sciences and engineering.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

- To facilitate the use of scientific and technical information by the government and people of Canada.

Natural Sciences and Engineering Research Council

Objective

- To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Use of Appropriations

Vote	Program		
MINISTRY OF STATE			
	Budgetary		
1	Program expenditures, the grant listed in the Estimates and contributions	\$	8,989,500
	1c		140,000
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
	Budgetary		
5	Operating expenditures	\$	154,375,000
	5c		8,471,000
	Transfer from TB Vote 5 ⁽¹⁾		2,300,000
10	Capital expenditures	\$	36,650,000
	10c		1,422,000
15	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year for assistance towards research in industry of \$26,800,000	\$	47,382,000
	15c		12,082,000
	Transfer from TB Vote 10 ⁽¹⁾		41,188
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
	Budgetary		
20	Program expenditures and contributions		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
	Budgetary		
25	Operating expenditures	\$	4,061,000
	25c		200,000
30	The grants listed in the Estimates	\$	177,147,000
	30c		19,800,000
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
SCIENCE COUNCIL OF CANADA			
	Budgetary		
35	Program expenditures		
Stat	Contributions to employee benefit plans		
	<i>Total program—Budgetary</i>		
	Total Budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Appropriations					Balances			
Current year			Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
Authorities in Estimates	Authorized changes	Total						
\$	\$	\$	\$	\$	\$	\$	\$	\$
9,129,500		9,129,500		9,129,500	8,798,214	331,286		7,738,807
709,500	112,000	821,500		821,500	821,500			623,000
9,839,000	112,000	9,951,000		9,951,000	9,619,714	331,286		8,361,807
165,146,000		165,146,000		165,146,000	158,169,567	6,976,433		130,973,839
38,072,000		38,072,000		38,072,000	30,699,007	7,372,993		26,785,238
59,505,188		59,505,188		59,505,188	54,817,173	4,688,015		38,339,286
11,122,000	1,758,000	12,880,000		12,880,000	12,880,000			9,899,000
273,845,188	1,758,000	275,603,188		275,603,188	256,563,747	19,037,441		205,997,363
15,939,000		15,939,000		15,939,000	14,382,577	1,556,423		11,736,165
636,000	101,000	737,000		737,000	737,000			530,000
16,575,000	101,000	16,676,000		16,676,000	15,119,577	1,556,423		12,266,165
4,261,000		4,261,000		4,261,000	3,906,479	354,521		3,135,879
196,947,000		196,947,000		196,947,000	196,943,529	3,471		158,949,656
251,000	40,000	291,000		291,000	291,000			210,000
201,459,000	40,000	201,499,000		201,499,000	201,141,008	357,992		162,295,535
3,290,000		3,290,000		3,290,000	3,230,679	59,321		2,684,935
252,000	40,000	292,000		292,000	292,000			205,000
3,542,000	40,000	3,582,000		3,582,000	3,522,679	59,321		2,889,935
505,260,188	2,051,000	507,311,188		507,311,188	485,968,725	21,342,463		391,810,805

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by this agency	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1981-82	9,620	14		497	96	10,199
	1980-81	8,362	6		526	68	8,950
NATIONAL RESEARCH COUNCIL OF CANADA							
SCIENTIFIC AND INDUSTRIAL RESEARCH	1981-82	256,566	394	10,937	2,235	2,377	271,721
	1980-81	205,997	404	10,392	2,035	1,719	219,739
SCIENTIFIC AND TECHNICAL INFORMATION	1981-82	15,119	63	1,734		149	16,939
	1980-81	12,266	25	1,710		128	14,079
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL							
	1981-82	201,141	411			416	201,146
	1980-81	162,296	287			373	162,382
SCIENCE COUNCIL OF CANADA	1981-82	3,523	3		227	40	3,787
	1980-81	2,890			159	29	3,078
Total	1981-82	485,969	885	12,671	2,959	3,078	503,792
	1980-81	391,811	722	12,102	2,720	2,317	408,228

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
MINISTRY OF STATE								
Policy development	4,249	4,067			2,138	2,086	6,387	6,153
Policy development support	513	503					513	503
Administration	2,113	2,022	115	120	1		2,229	2,142
Contributions to employee benefit plans	822	822					822	822
	7,697	7,414	115	120	2,139	2,086	9,951	9,620
Less: receipts credited to revenue		14						14
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	497	497					497	497
	96	96					96	96
Total cost of program	8,290	7,993	115	120	2,139	2,086	10,544	10,199
NATIONAL RESEARCH COUNCIL OF CANADA								
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM								
Basic and exploratory research in the natural sciences and engineering	24,806	25,422	2,900	3,313			27,706	28,735
Research on long-term problems of national concern	35,935	29,126	6,817	4,314	2,563	283	45,315	33,723
Research in direct support of industrial innovation and development	54,176	50,771	21,106	17,016	36,971	33,374	112,253	101,161
Research to provide technological support of social objectives	9,122	8,843	944	1,127	140	280	10,206	10,250
National facilities	10,983	13,936	4,663	3,338	18,481	19,481	34,127	36,755
Research and services related to standards	10,990	10,661	773	969			11,763	11,630
Administrative and special support services	24,879	26,361	969	1,122	1,350	1,399	27,198	28,882
Contributions to employee benefit plans	12,880	12,880					12,880	12,880
	183,771	178,000	38,172	31,199	59,505	54,817	281,448	264,016
Less: receipts and revenues credited to the vote	5,745	6,950	100	500			5,845	7,450
	178,026	171,050	38,072	30,699	59,505	54,817	275,603	256,566
Less: receipts credited to revenue		394						394
Add: accommodation provided without charge by this agency	10,937	10,937					10,937	10,937
accommodation provided without charge by Public Works other services provided without charge by other departments	2,235	2,235					2,235	2,235
	2,377	2,377					2,377	2,377
Total cost of program	193,575	186,205	38,072	30,699	59,505	54,817	291,152	271,721
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Information services	14,195	13,272	274	219	66	66	14,535	13,557
Network implementation	3,061	3,079					3,061	3,079
Research and development	994	608					994	608
Contributions to employee benefit plans	737	737					737	737
	18,987	17,696	274	219	66	66	19,327	17,981
Less: receipts and revenues credited to the vote	2,651	2,862					2,651	2,862
	16,336	14,834	274	219	66	66	16,676	15,119
Less: receipts credited to revenue		63						63
Add: accommodation provided without charge by this agency	1,734	1,734					1,734	1,734
other services provided without charge by other departments	149	149					149	149
Total cost of program	18,219	16,654	274	219	66	66	18,559	16,939
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL								
Peer adjudicated grants					131,372	135,296	131,372	135,296
Developmental grants and contributions					34,018	32,597	34,018	32,597
Highly qualified manpower training and development					29,552	27,315	29,552	27,315
National and international activities					2,005	1,736	2,005	1,736
Administration	4,261	3,906					4,261	3,906
Contributions to employee benefit plans	291	291					291	291
	4,552	4,197			196,947	196,944	201,499	201,141
Less: receipts credited to revenue		9				402		411
Add: other services provided without charge by other departments	416	416					416	416
Total cost of program	4,968	4,604			196,947	196,542	201,915	201,146
SCIENCE COUNCIL OF CANADA								
Operations	3,557	3,451	25	72			3,582	3,523
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	143	227					143	227
	40	40					40	40
Total cost of program	3,740	3,715	25	72			3,765	3,787

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
MINISTRY OF STATE			
Grants			
<i>Policy development</i>			
Expenditures not required for the current year			3
<i>Administration</i>			
Canadian Science Writers' Association	1		1
	1		4
Contributions			
<i>Policy development</i>			
Contribution toward the support of the International Institute for Applied Systems Analysis	410	409	430
Contribution to cover the cost of participation by Canada in the program of the European Space Agency	1,728	1,677	1,358
Expenditures not required for the current year	2,138	2,086	99
	2,139	2,086	1,887
			1,891
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Grants			
<i>Administrative and special support services</i>			
International affiliations	541	496	482
Grants to municipalities in accordance with the Municipal Grants Act	784	784	713
Support of scientific and engineering conferences	25	25	
	1,350	1,305	1,195
Contributions			
<i>Research on long-term problems of national concern</i>			
International Energy Agency Implementing Agreements	168	84	87
Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research and Development Program	2,150		370
Ontario Hydro—Fusion Materials Research Program	150	150	
<i>Research in direct support of industrial innovation and development</i>			
University of Ottawa—Spectrometer	140	140	
Assistance toward research in industry	24,466	24,037	20,701
Contributions in support of information services for small businesses	1,883	1,811	860
Program for Industry—Laboratory Projects	3,739	2,891	
Contributions to small industries for support of contracted research laboratory investigations	748	354	
Contributions to provincial research organizations and research institutes to provide technical information and field services	3,389	3,381	
Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	1,300	700	157
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200	200	
Mechanization of Energy Plantation (Biomass)—NEP	25	25	
<i>Research to provide technological support of social objectives</i>			
Canadian Rehabilitation Council for the Disabled	140	140	140
<i>National facilities</i>			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,449	2,445	1,304
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	16,845	16,845	13,502
Memorial University of Newfoundland—Construction of towing tank	150	150	
<i>Administrative and special support services</i>			
Summer Job Corps	41	41	23
Conference support—Contributions	102	94	
International Energy Agency—NEP	70	24	
	58,155	53,512	37,144
	59,505	54,817	38,339
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Contributions			
<i>Information services</i>			
Canadian Film Institute	66	66	
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
Grants			
Scholarships and grants in aid of research	196,947	196,944	158,950
Total	258,657	253,913	199,180

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Scientific and Industrial Research Program	Scientific and Technical Information Program	Subtotal National Research Council of Canada	Natural Sciences and Engi- neering Research Council	Science Council of Canada	Total
(1) Salaries and wages	5,373 5,209 <i>4,548</i>	89,296 89,107 <i>77,422</i>	5,368 5,251 <i>4,111</i>	94,664 94,358 <i>81,533</i>	2,032 2,031 <i>1,543</i>	1,942 1,932 <i>1,635</i>	104,011 103,530 <i>89,259</i>
(1) Other personnel costs	822 822 <i>623</i>	12,960 13,030 <i>9,970</i>	742 801 <i>533</i>	13,702 13,831 <i>10,503</i>	291 291 <i>210</i>	292 292 <i>205</i>	15,107 15,236 <i>11,541</i>
(2) Transportation and communications	449 436 <i>353</i>	6,836 7,617 <i>6,034</i>	434 239 <i>294</i>	7,270 7,856 <i>6,328</i>	1,041 771 <i>650</i>	304 377 <i>263</i>	9,064 9,440 <i>7,594</i>
(3) Information	93 73 <i>78</i>	1,273 1,329 <i>1,057</i>	2,398 1,895 <i>1,868</i>	3,671 3,224 <i>2,925</i>	292 311 <i>232</i>	212 152 <i>134</i>	4,268 3,760 <i>3,369</i>
(4) Professional and special services	472 441 <i>382</i>	48,792 41,978 <i>32,640</i>	3,533 3,118 <i>2,627</i>	52,325 45,096 <i>35,267</i>	825 633 <i>539</i>	645 548 <i>429</i>	54,267 46,718 <i>36,617</i>
(5) Rentals.....	126 125 <i>99</i>	3,032 2,825 <i>2,327</i>	187 280 <i>80</i>	3,219 3,105 <i>2,407</i>	21 27 <i>12</i>	37 16 <i>5</i>	3,403 3,273 <i>2,523</i>
(6) Purchased repair and upkeep.....	58 56 <i>75</i>	3,591 3,849 <i>3,455</i>	43 71 <i>29</i>	3,634 3,920 <i>3,484</i>	6 13 <i>6</i>	23 35 <i>25</i>	3,721 4,024 <i>3,590</i>
(7) Utilities, materials and supplies	298 252 <i>206</i>	20,108 20,582 <i>16,344</i>	6,282 6,041 <i>4,925</i>	26,390 26,623 <i>21,269</i>	29 41 <i>30</i>	100 95 <i>93</i>	26,817 27,011 <i>21,598</i>
(8) Construction and acquisition of land, buildings and works		7,458 4,967 <i>2,689</i>		7,458 4,967 <i>2,689</i>			7,458 4,967 <i>2,689</i>
(9) Construction and acquisition of machinery and equipment	121 120 <i>107</i>	28,548 23,876 <i>22,333</i>	274 219 <i>190</i>	28,822 24,095 <i>22,523</i>	14 79 <i>124</i>	25 72 <i>100</i>	28,982 24,366 <i>22,854</i>
(10) Grants, contributions and other transfer payments.....	2,139 2,086 <i>1,891</i>	59,505 54,817 <i>38,339</i>	66 66 <i></i>	59,571 54,883 <i>38,339</i>	196,947 196,944 <i>158,950</i>		258,657 253,913 <i>199,180</i>
(12) All other expenditures		49 39 <i>31</i>		49 39 <i>32</i>	1	2 4 <i>1</i>	52 43 <i>33</i>
(1-12) Total.....	9,951 9,620 <i>8,362</i>	281,448 264,016 <i>212,641</i>	19,327 17,981 <i>14,658</i>	300,775 281,997 <i>227,299</i>	201,499 201,141 <i>162,296</i>	3,582 3,523 <i>2,890</i>	515,807 496,281 <i>400,847</i>
(13) Less: receipts and revenues credited to the vote		5,845 7,450 <i>6,644</i>	2,651 2,862 <i>2,392</i>	8,496 10,312 <i>9,036</i>			8,496 10,312 <i>9,036</i>
Total net expenditures	9,951 9,620 <i>8,362</i>	275,603 256,566 <i>205,997</i>	16,676 15,119 <i>12,266</i>	292,279 271,685 <i>218,263</i>	201,499 201,141 <i>162,296</i>	3,582 3,523 <i>2,890</i>	507,311 485,969 <i>391,811</i>

Amounts in roman type are 1981-82 appropriations.
Amounts in **bold face** type are 1981-82 expenditures.
Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
NATIONAL RESEARCH COUNCIL OF CANADA				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM				
<i>Administrative and special support services</i>				
Retrofit laboratory buildings to upgrade thermal properties—Ont	495	495	478	485(f)
Computer systems—Ont	633			574(f)
<i>Research in direct support of industrial innovation and development</i>				
Advanced teleoperator system—Ont	118,186	7,424	4,023	110,030
Industrial Materials Research Institute—Que	24,675	6,471	6,385	9,057
Space science facilities—Ont	29,975	3,028	1,564	1,564
Climatic Engineering Facility—Ont	1,917	784	722	744
Computer aided design and manufacturing computer—Ont	325	325	324	324
National Solar Testing Facility—Ont	920			920(f)
Expansion of acoustic test facilities—Ont	359			359(f)
<i>Research to provide technological support of social objectives</i>				
Fire Research Field Station—Ont	4,248	50	41	4,233(f)
<i>Basic and exploratory research in the natural sciences and engineering</i>				
S-Band Telemetry	1,641	23	23	23
<i>National facilities</i>				
Arctic Vessel and Marine Research Institute—Nfld	55,604	2,633	1,974	2,820

(f) Project completed.

Revenue

	1981-82	1980-81
	\$	\$
MINISTRY OF STATE		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	14,028	6,423
	<u>1981-82</u>	<u>1980-81</u>
	\$	\$

Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayments for goods and services not provided and other miscellaneous refunds	7,561	
Adjustment to prior year's Payables at Year End (PAYE)	6,467	
	<u>14,028</u>	
	<u>1981-82</u>	<u>1980-81</u>
	\$	\$

NATIONAL RESEARCH COUNCIL OF CANADA

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	356,247	233,629
B Miscellaneous	101,171	195,187
Total	457,418	428,816
	<u>1981-82</u>	<u>1980-81</u>
	\$	\$

Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Repayments for goods and services not provided and other miscellaneous refunds	219,104	
Adjustment to prior year's Payables at Year End (PAYE)	137,143	
	<u>356,247</u>	
	<u>1981-82</u>	<u>1980-81</u>
	\$	\$

NATURAL SCIENCES AND ENGINEERING
RESEARCH COUNCIL

Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	411,376	286,865
	<u>1981-82</u>	<u>1980-81</u>
	\$	\$

Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment of grants and scholarships	401,958	
Miscellaneous	56	
	<u>402,014</u>	
Adjustment to prior year's Payables at Year End (PAYE)	9,362	
	<u>411,376</u>	

SCIENCE COUNCIL OF CANADA

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	3,147	410
B Proceeds from sales		55
Total	3,147	465

Appendix 1

Science Council of Canada

(Established by the Science Council of Canada Act)

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 22, 1982

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Operating expenditure		
Salaries and employee benefits	2,253,676	1,860,309
Professional and special services	553,083	432,902
Travel and removal	246,923	164,380
Accommodation	227,442	159,530
Publication of reports and studies	151,972	134,059
Communications	112,361	86,661
Office stationery and supplies	94,896	92,719
Office furniture and equipment	72,321	100,178
Repair of office furniture and equipment	29,371	18,689
Rental of equipment	16,360	5,096
Alterations to offices	5,688	6,301
Miscellaneous	26,267	17,378
Total expenditure	3,790,360	3,078,202

Provided for by:

Parliamentary appropriation		
Science and Technology Vote 35—		
Program expenditures (Note 3)	3,230,678	2,684,936
Statutory—Contributions to employee benefit plans	292,000	205,000
Government departments which provided services without charge	267,682	188,266
	3,790,360	3,078,202

Approved:

J. MIEDZINSKI
Deputy Executive Director

DR. STUART SMITH
Chairman

NOTES TO FINANCIAL STATEMENT MARCH 31, 1982

1. Objective

The Science Council is a departmental Crown corporation of Canada.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Significant accounting policies

Operating expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Acquisitions of furniture and equipment are charged to operating expenditure in the year of purchase.

Estimated amounts for services provided without charge by government departments and agencies are included in operating expenditure.

3. Parliamentary appropriation

In accordance with Section 30 of the Financial Administration Act, \$59,322 (1981—\$67,764) lapsed in respect of Vote 35.

Appendix 2

Natural Sciences and Engineering Research Council

(Established by the Natural Sciences and Engineering Research Council Act)

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
AND

THE HONOURABLE JOHN ROBERTS, P.C., M.P.

MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of expenditure of the Natural Sciences and Engineering Research Council for the year ended March 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1982 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario

June 24, 1982

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Grants and scholarships (Schedule I)		
Research grants	118,617,587	102,353,029
Research manpower awards	27,314,592	19,671,558
Research infrastructure grants	39,104,325	26,719,075
Developmental grants	2,936,278	2,714,037
General research support	8,970,748	7,491,957
	<u>196,943,530</u>	<u>158,949,656</u>
Operating expenditure		
Salaries and wages	2,030,906	1,543,570
Employee benefit plans	291,000	210,000
Expenditures for Council and its committees	764,213	657,692
Accommodation, administrative and other services provided without charge by National Research Council and government departments	416,000	373,000
Information	310,433	230,193
Other professional and special services	517,805	433,467
Other travel, transportation and communications	127,832	104,636
Office furniture and equipment	79,028	123,980
Office supplies, repairs and rentals	76,262	42,341
	<u>4,613,479</u>	<u>3,718,879</u>
Total expenditure	<u>201,557,009</u>	<u>162,668,535</u>

Provided for by:

Parliamentary appropriations—Science and Technology (Note 3):		
Operating expenditures—Vote 25	3,810,573	3,135,879
—Vote 25e	95,906	
Grants	177,147,000	158,949,656
—Vote 30	19,796,530	
—Vote 30c	291,000	210,000
Statutory—Employee benefit plans	201,141,009	162,295,535
Government departments and agencies without charge	416,000	373,000
	<u>201,557,009</u>	<u>162,668,535</u>

Approved by the Council:

J. L. MEUNIER
Treasurer

G. M. MACNABB
President

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1982

1. Objective

The Natural Sciences and Engineering Research Council (NSERC) is a departmental Crown corporation of Canada.

The objective of the Council is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

2. Significant accounting policies

Grants and scholarships are charged to expenditure as disbursed.

Operating expenditure includes liabilities for work performed, goods received or services rendered prior to April 1.

Acquisitions of furniture and equipment are charged to expenditure in the year of acquisition.

Estimated amounts for services provided without charge by government departments and agencies are included in the reported operating expenditure.

Trust funds are accounted for separately, and therefore expenditure on programs administered in trust is not included in the statement of expenditure.

Refunds of prior years' expenditure are remitted to the Receiver General for Canada and are not included in the Statement of Expenditure.

3. Parliamentary appropriations

In accordance with Section 30 of the Financial Administration Act, \$354,521 (1981—\$351,121) lapsed in respect of Votes 25 and 25e and \$3,470 (1981—\$344) in respect of Votes 30 and 30c.

4. Refunds of prior years' expenditures

During the year, the Council recovered prior years' expenditures of \$401,958 (1981—\$285,099) for grants and scholarships no longer required for approved research.

5. Future payments approved

The continuation of payments extending in future years for grants and scholarships awarded in 1981-82 and previous years amount to approximately \$146.1 million. New grants and scholarships to be awarded in 1982-83 and the continuation of payments extending in future years amount to approximately \$181.8 million. The award of these grants and scholarships is subject to the provision of funds by Parliament. Grant and scholarship awards are annually reviewed by Council before final approval of future years payments.

	(millions of dollars)			
	Total	1982-83	1983-84	Subsequent years
(a) Awards made in 1981-82 and previous years				
—Awarded in 1981-82 and previous years	94.6	94.6		
—For award in subsequent years	51.5		42.8	8.7
	<u>146.1</u>			
(b) New awards to be made in 1982-83				
—For award in 1982-83	93.7	93.7		
—For award in subsequent years	88.1		45.0	43.1
	<u>181.8</u>			
Total of future payments approved as at March 31, 1982	<u>327.9</u>	<u>188.3</u>	<u>87.8</u>	<u>51.8</u>

Appendix 2—Concluded

Natural Sciences and Engineering Research Council—
ConcludedNOTES TO FINANCIAL STATEMENT
MARCH 31, 1982—Concluded

6. Trust funds

Trust funds for grants and scholarships programs amounting to \$2,772,931 (1981—\$2,519,252) were administered by the Council for government departments and agencies and organizations outside the government, as detailed in Schedule II. At March 31, 1982, the Council held funds in trust amounting to \$126,893 (1981—\$234,408).

GRANTS AND SCHOLARSHIPS
MARCH 31, 1982

	SCHEDULE I	
	1982	1981
	\$	\$
Research grants		
Operating grants—Individual	84,077,079	75,508,102
Operating grants—Group		
Team grants	2,587,595	2,071,623
Co-op grants	1,894,079	1,520,995
Project grants	4,140,000	3,524,140
Special research grants		
University research fellows	1,912,114	846,779
E.W.R. Steacie fellows	582,006	
Strategic grants	21,564,649	17,780,000
Project research applicable in industry	1,860,065	1,101,390
	118,617,587	102,353,029
Research manpower awards		
University		
Undergraduate summer research awards	2,295,521	2,110,336
Postgraduate scholarships	15,209,708	11,983,577
Postgraduate scholarships in science		
librarianship and documentation	79,287	92,824
Special scholarships	100,091	87,333
1967 Science scholarships	1,069,806	856,025
Postdoctoral fellowships	2,079,701	1,590,021
Research fellowships	3,673,350	896,312
E.W.R. Steacie Memorial fellowships	425,308	298,971
Industry		
Undergraduate summer research awards	294,442	
Postdoctoral fellowships	972,654	1,637,218
Research fellowships	974,845	1,981
Senior industrial fellowships	139,879	116,960
	27,314,592	19,671,558
Research infrastructure grants		
Equipment		
Equipment grants	17,318,582	12,916,016
Major equipment grants	10,619,136	7,058,742
Major installation grants	4,978,005	1,228,000
Operating and maintenance		
Core grants	4,930,762	4,283,317
Special core grants	1,257,840	1,233,000
	39,104,325	26,719,075
Developmental grants		
Research development grants	2,087,648	1,694,478
Assistance to small universities	599,600	415,608
Forestry research grants	249,030	101,060
Negotiated development grants		502,891
	2,936,278	2,714,037
General research support		
General research grants	7,008,368	5,908,279
Scientific publication grants	541,950	523,000
Conference grants	334,576	311,403
General promotion and miscellaneous grants ..	492,676	370,657
International programs	366,814	189,782
Travel grants	226,364	188,836
	8,970,748	7,491,957
	196,943,530	158,949,656

EXPENDITURES ON PROGRAMS ADMINISTERED IN
TRUST FOR DEPARTMENTS AND AGENCIES AND ORGAN-
IZATIONS OUTSIDE THE GOVERNMENT
MARCH 31, 1982

	SCHEDULE II	
	1982	1981
	\$	\$
Environment Canada		
Postgraduate fellowships in meteorology and atmospheric sciences	39,643	34,954
Canadian International Development Agency		
CIDA/NSERC Associateships	135,473	108,504
External Affairs Canada		
France/Canada Cultural Exchange Agreement	27,318	67,244
North Atlantic Treaty Organization		
Postdoctoral fellowships	499,128	574,981
Visiting fellowships		
Agriculture Canada	364,535	260,233
Atomic Energy of Canada Limited	116,439	153,136
Communications Canada	73,527	78,324
Energy, Mines and Resources Canada	385,259	375,610
Environment Canada	249,476	222,645
Fisheries and Oceans Canada	425,426	304,781
Health and Welfare Canada	64,389	64,331
National Museums of Canada	29,476	38,801
National Defence	82,266	43,784
National Research Council of Canada	280,576	191,924
	2,772,931	2,519,252

SECTION 25

1981-82 PUBLIC ACCOUNTS

Secretary of State

Department
Public Service Commission
Advisory Council on the Status of Women
Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Use of appropriations	25.4
Total cost of programs—Budgetary	25.8
Programs by activity—Budgetary	25.9
Grants and contributions	25.11
Budgetary expenditure by program and standard object	25.14
Revenue	25.15
Appendix	25.16

SECRETARY OF STATE

Department

Objectives

ADMINISTRATION PROGRAM⁽¹⁾

- To provide overall executive and policy direction, central control and support services and to co-ordinate state protocol matters.

OFFICIAL LANGUAGES PROGRAM

- To promote, facilitate and encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

EDUCATION SUPPORT PROGRAM

- To contribute to the attainment of national and social objectives through the co-ordinated development, formulation, implementation and review of federal policies and programs in the field of education.

TRANSLATION PROGRAM

- To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

CITIZENSHIP PROGRAM

- To promote and assist the development of effective Canadian citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

FITNESS AND AMATEUR SPORT PROGRAM⁽²⁾

- To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

Public Service Commission

Objectives

PROGRAM

- To ensure that appointments to and promotions within the Public Service of Canada meet the needs of the Federal Public Service and are made on the basis of merit, without discrimination on the grounds of sex, race, national origin, color, religion, marital status or age.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND

- To provide, in response to departmental and agency demands, development and training courses, and related consultative services.

Advisory Council on the Status of Women⁽³⁾

Objective

- To bring before the government and the public matters of interest and concern to women.

Status of Women—Office of the Co-ordinator⁽³⁾

Objective

- To promote equal opportunities for women in all spheres of Canadian life.

⁽¹⁾ Includes former Arts and Culture Program.

⁽²⁾ Effective September 24, 1981 (PC 1981-2680), this program was transferred from the Department of Labour.

⁽³⁾ Effective September 24, 1981, this program was transferred from the Department of Employment and Immigration.

Use of Appropriations

Vote	Program		
DEPARTMENT			
ADMINISTRATION PROGRAM			
	Budgetary		
1	Program expenditures and the grants listed in the Estimates	\$	19,019,000
	1c		1,927,000
	1e To authorize the transfer of \$194,500 from Secretary of State Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of		420,000
	Transfer from: Vote 10		194,500
	TB Vote 30 ⁽¹⁾		407,000
Stat	Secretary of State—Salary and motor car allowance		
Stat	Salaries of the Lieutenant-Governors of the provinces (R.S. c. S-2)		
Stat	Payments under Lieutenant-Governors Superannuation Act		
Stat	Supplementary retirements benefits—Former Lieutenant-Governors		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
OFFICIAL LANGUAGES PROGRAM			
	Budgetary		
5	Operating expenditures	\$	2,543,000
	5c To authorize the transfer of \$299,999 from Secretary of State Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	5e To authorize the transfer of \$499,999 from Secretary of State Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from Vote 10		799,998
10	The grants listed in the Estimates and contributions	\$	201,168,000
	Less transfer to: Vote 1	\$	194,500
	Vote 5		799,998
	Vote 15		413,800
	Vote 20		2,299,999
			3,708,297
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
EDUCATION SUPPORT PROGRAM			
	Budgetary		
15	Program expenditures	\$	4,096,000
	15c The grants listed in the Estimates		450,000
	15e Contributions—To authorize the transfer of \$413,800 from Secretary of State Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of		350,000
	Transfer from: Vote 10		413,800
	TB Vote 5 ⁽¹⁾		100,000
Stat	Post-secondary education adjustment payments to the provinces for previous fiscal years pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 (R.S. c. F-6) and payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (S.C. 1976-77 c. 10)		
Stat	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
TRANSLATION PROGRAM			
	Budgetary		
20	Program expenditures	\$	60,420,000
	20e To authorize the transfer of \$2,299,999 from Secretary of State Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote		1
	Transfer from: Vote 10		2,299,999
	TB Vote 5 ⁽¹⁾		2,678,500
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
CITIZENSHIP PROGRAM			
	Budgetary		
25	Operating expenditures	\$	23,783,000
	25c		2,720,000
	Transfer from TB Vote 10 ⁽¹⁾		9,234
30	The grants listed in the Estimates and contributions	\$	56,200,000
	30c		10,673,000
	30e		2,592,500
	Transfer from TB Vote 10 ⁽¹⁾		1,783,576
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
21,967,500		21,967,500		21,967,500	21,884,389	83,111		17,017,940
24,600	18,375	42,975		42,975	42,975			24,975
350,000	39	350,039		350,039	350,039			350,000
63,000	147,129	210,129		210,129	210,129			
13,000	1,823	14,823		14,823	14,823			3,146
1,542,000	244,000	1,786,000		1,786,000	1,786,000			1,339,200
23,960,100	411,366	24,371,466		24,371,466	24,288,355	83,111		18,735,261
3,343,000		3,343,000		3,343,000	3,165,471	177,529		1,851,307
197,459,703		197,459,703		197,459,703	192,815,792	4,643,911		189,393,017
243,000	39,000	282,000		282,000	282,000			184,000
201,045,703	39,000	201,084,703		201,084,703	196,263,263	4,821,440		191,428,324
5,409,800		5,409,800		5,409,800	5,329,166	80,634		3,901,088
1,628,406,000	62,504	1,628,468,504		1,628,468,504	1,628,468,504			1,604,978,426
100,000,000	(4,249,794)	95,750,206		95,750,206	95,750,206			83,708,087
241,000	39,000	280,000		280,000	280,000			202,000
1,734,056,800	(4,148,290)	1,729,908,510		1,729,908,510	1,729,827,876	80,634		1,692,789,601
65,398,500		65,398,500		65,398,500	62,703,800	2,694,700		55,568,720
6,376,000	1,007,000	7,383,000		7,383,000	7,383,000			5,840,000
71,774,500	1,007,000	72,781,500		72,781,500	70,086,800	2,694,700		61,408,720
26,512,234		26,512,234		26,512,234	26,232,420	279,814		20,780,047
71,249,076		71,249,076		71,249,076	70,981,411	267,665		60,963,015
2,137,000	338,000	2,475,000		2,475,000	2,475,000			1,834,000
99,898,310	338,000	100,236,310		100,236,310	99,688,831	547,479		83,579,892

Use of Appropriations—Concluded

Vote	Program		
DEPARTMENT—Concluded			
FITNESS AND AMATEUR SPORT PROGRAM			
	Budgetary		
10	Operating expenditures	\$	6,031,000
	10c		513,000
	10e		500,000
	Transfer from TB Vote 10 ⁽¹⁾		24,624
15	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purposes of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account	\$	37,377,000
	15c The grant listed in the Estimates		1,200,000
	15e		5,750,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		
PUBLIC SERVICE COMMISSION			
	Budgetary		
35	Program expenditures	\$	84,437,000
	35c To extend the purposes of Secretary of State Vote 35, Appropriation Act No. 2, 1981-82 to authorize the deletion of the operating deficit for public service staff training and development as authorized by Section 28 of the Adjustment of Accounts Act in the amount of \$2,147,826 in respect of the 1979-80 fiscal year and \$1,702,830 in respect of the 1980-81 fiscal year in accordance with Section 33 of the Adjustment of Accounts Act and to provide a further amount of		518,400
	Transfer from TB Vote 10 ⁽¹⁾		15,777
Stat	Contributions to employee benefit plans		
	<i>Use of appropriations not required for the current year</i>		
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND			
Stat	Estimates 1981-82		
	Authority to write-off portion of deficit as per Vote 35c		
	Total program—Budgetary		
ADVISORY COUNCIL ON THE STATUS OF WOMEN			
	Budgetary		
35	Program expenditures		
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR			
	Budgetary		
45	Program expenditures and the grants listed in the Estimates	\$	1,039,000
	45e		75,000
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	Total Budgetary		

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
7,068,624		7,068,624		7,068,624	7,066,333	2,291		5,091,915
44,327,000		44,327,000		44,327,000	42,326,974	2,000,026		32,893,913
356,000	56,000	412,000		412,000	412,000			339,000
51,751,624	56,000	51,807,624		51,807,624	49,805,307	2,002,317		38,324,828
2,182,487,037	(2,296,924)	2,180,190,113		2,180,190,113	2,169,960,432	10,229,681		2,086,266,626
84,971,177		84,971,177		84,971,177	82,618,212	2,352,965		73,535,824
8,024,000	1,268,000	9,292,000		9,292,000	9,292,000			7,584,000
92,995,177	1,268,000	94,263,177		94,263,177	91,910,212	2,352,965		1,915,571
								83,035,395
(494,000)	494,000		651,916	651,916	(525,318)			1,932,513
	3,848,084	3,848,084		3,848,084				
(494,000)	4,342,084	3,848,084	651,916	4,500,000	(525,318)		5,025,318	1,932,513
92,501,177	5,610,084	98,111,261	651,916	98,763,177	91,384,894	2,352,965	5,025,318	84,967,908
1,577,000		1,577,000		1,577,000	1,552,742	24,258		1,313,092
1,114,000		1,114,000		1,114,000	980,281	133,719		962,554
86,000	14,000	100,000		100,000	100,000			79,000
1,200,000	14,000	1,214,000		1,214,000	1,080,281	133,719		1,041,554
2,277,765,214	3,327,160	2,281,092,374	651,916	2,281,744,290	2,263,978,349	12,740,623	5,025,318	2,173,589,180

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expend- itures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1981-82	24,288	2,046	1,523	256	24,021
	1980-81	18,735	14	1,521	202	20,444
OFFICIAL LANGUAGES	1981-82	196,263	521	199	35	195,976
	1980-81	191,428		180	25	191,633
EDUCATION SUPPORT	1981-82	1,729,828	17,305	135	43	1,712,701
	1980-81	1,692,790	16,248	135	30	1,676,707
TRANSLATION	1981-82	70,087	92	4,594	1,065	75,654
	1980-81	61,409	37	4,429	809	66,610
CITIZENSHIP	1981-82	99,689	1,979	3,037	387	101,134
	1980-81	83,580	3,810	2,795	290	82,855
FITNESS AND AMATEUR SPORT	1981-82	49,805	29,508	13	71	20,381
	1980-81	38,325	25,941	264	48	12,696
	1981-82	2,169,960	51,451	9,501	1,857	2,129,867
	1980-81	2,086,267	46,050	9,324	1,404	2,050,945
PUBLIC SERVICE COMMISSION	1981-82	91,910	267	9,385	1,637	102,665
	1980-81	83,035	656	12,597	1,185	96,161
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	1981-82	(525)				(525)
	1980-81	1,933				1,933
ADVISORY COUNCIL ON THE STATUS OF WOMEN	1981-82	1,553		66	23	1,642
	1980-81	1,313		101	17	1,431
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	1981-82	1,080		42	22	1,144
	1980-81	1,042		40	19	1,101
Total	1981-82	2,263,978	51,718	18,994	3,539	2,234,793
	1980-81	2,173,590	46,706	22,062	2,625	2,151,571

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	2,061	2,189	32	41			2,093	2,230
Central services	12,527	12,653	132	105			12,659	12,758
IMPAC	412	403	20	15			432	418
Planning, audit and evaluation	1,365	1,181	3	20			1,368	1,201
State protocol and special events	3,742	3,591	9	9	1,426	1,419	5,177	5,019
Lieutenant-Governors	473	493			383	383	856	876
Contributions to employee benefit plans	1,786	1,786					1,786	1,786
	22,366	22,296	196	190	1,809	1,802	24,371	24,288
Less: receipts credited to revenue	1,881	1,881			165	165	2,046	2,046
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	1,523	1,523					1,523	1,523
	256	256					256	256
Total cost of program	22,264	22,194	196	190	1,644	1,637	24,104	24,021
OFFICIAL LANGUAGES PROGRAM								
Official languages in education	1,069	1,261	41	22	178,586	173,946	179,696	175,229
Promotion of official languages	397	364	14	14	1,974	1,973	2,385	2,351
Official language minority groups	1,819	1,502	3	2	16,900	16,897	18,722	18,401
Contributions to employee benefit plans	282	282					282	282
	3,567	3,409	58	38	197,460	192,816	201,085	196,263
Less: receipts credited to revenue	521	521					521	521
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	199	199					199	199
	35	35					35	35
Total cost of program	3,280	3,122	58	38	197,460	192,816	200,798	195,976
EDUCATION SUPPORT PROGRAM								
Post-secondary education support	241	207	32	32	1,628,469	1,628,469	1,628,742	1,628,708
Student assistance	3,385	3,341	3	2	95,750	95,750	99,138	99,093
Co-ordination	997	997	2	1	750	749	1,749	1,747
Contributions to employee benefit plans	280	280					280	280
	4,903	4,825	37	35	1,724,969	1,724,968	1,729,909	1,729,828
Less: receipts credited to revenue	6	6			17,299	17,299	17,305	17,305
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	135	135					135	135
	43	43					43	43
Total cost of program	5,075	4,997	37	35	1,707,670	1,707,669	1,712,782	1,712,701
TRANSLATION PROGRAM								
Translation	49,903	47,251	670	631			50,573	47,882
Interpretation	5,057	5,178	3	5			5,060	5,183
Linguistic services	7,626	7,604	62	83	250	250	7,938	7,937
Program services	1,826	1,702	1				1,827	1,702
Contributions to employee benefit plans	7,383	7,383					7,383	7,383
	71,795	69,118	736	719	250	250	72,781	70,087
Less: receipts credited to revenue	92	92					92	92
Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments	4,594	4,594					4,594	4,594
	1,065	1,065					1,065	1,065
Total cost of program	77,362	74,685	736	719	250	250	78,348	75,654

Programs by Activity—Budgetary—Concluded
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
CITIZENSHIP PROGRAM								
Citizenship registration and promotion	9,950	9,818	32	25	4,183	4,183	14,165	14,026
Citizens participation	1,556	1,325	17	20	31,604	31,542	33,177	32,887
Native citizens	1,065	989		1	27,176	26,971	28,241	27,961
Multiculturalism	5,605	5,783	22	75	8,286	8,285	13,913	14,143
Co-ordination and regional operations	8,235	8,152	30	45			8,265	8,197
Contributions to employee benefit plans	2,475	2,475					2,475	2,475
	28,886	28,542	101	166	71,249	70,981	100,236	99,689
<i>Less: receipts credited to revenue</i>	363	363			1,616	1,616	1,979	1,979
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	3,037	3,037					3,037	3,037
	387	387					387	387
Total cost of program	31,947	31,603	101	166	69,633	69,365	101,681	101,134
FITNESS AND AMATEUR SPORT PROGRAM								
Program administration	7,449	7,420	32	58	20		7,501	7,478
Amateur sport					32,586	31,125	32,586	31,125
Recreation					3,329	3,112	3,329	3,112
Fitness					8,392	8,090	8,392	8,090
	7,449	7,420	32	58	44,327	42,327	51,808	49,805
<i>Less: receipts credited to revenue</i>					29,508	29,508	29,508	29,508
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	13	13					13	13
	71	71					71	71
Total cost of program	7,533	7,504	32	58	14,819	12,819	22,384	20,381
PUBLIC SERVICE COMMISSION								
Staffing and audit	29,416	31,261	107	163	16	16	29,539	31,440
Training and development	39,154	35,563	108	110			39,262	35,673
Redress	3,084	3,110	9	1			3,093	3,111
Administration	22,038	21,467	331	219			22,369	21,686
	93,692	91,401	555	493	16	16	94,263	91,910
<i>Less: receipts credited to revenue</i>		267						267
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	9,385	9,385					9,385	9,385
	1,637	1,637					1,637	1,637
	104,714	102,156	555	493	16	16	105,285	102,665
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND								
Response to needs	10,542	7,753					10,542	7,753
Activity administration	5,391	3,155					5,391	3,155
	15,933	10,908					15,933	10,908
<i>Less: receipts credited to the Fund</i>	11,433	11,433					11,433	11,433
	4,500	(525)					4,500	(525)
Total cost of program	109,214	101,631	555	493	16	16	109,785	102,140
ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Advisory Council on the Status of Women	1,569	1,538	8	15			1,577	1,553
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	66	66					66	66
	23	23					23	23
Total cost of program	1,658	1,627	8	15			1,666	1,642
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR								
Office of the Co-ordinator	1,099	1,072	25	8	90		1,214	1,080
<i>Add: accommodation provided without charge by Public Works other services provided without charge by other depart- ments</i>	42	42					42	42
	22	22					22	22
Total cost of program	1,163	1,136	25	8	90		1,278	1,144

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
<i>State protocol and special events</i>			
Festival Canada	1,426	1,419	1,368
<i>Lieutenant-Governors</i>			
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:			
Newfoundland	13	13	12
Prince Edward Island	11	11	10
Nova Scotia	13	13	12
New Brunswick	13	13	12
Quebec	20	20	18
Ontario	20	20	18
Manitoba	17	17	15
Saskatchewan	17	17	15
Alberta	17	17	15
British Columbia	20	20	18
Payments under Lieutenant-Governors Superannuation Act	210	210	
Supplementary retirements benefits—Former Lieutenant-Governors	12	12	
	1,809	1,802	1,513
Contributions			
<i>State protocol and special events</i>			
<i>Expenditures not required for the current year</i>			200
	1,809	1,802	1,713
OFFICIAL LANGUAGES PROGRAM			
Grants			
<i>Promotion of official languages</i>			
Grants to non-profit voluntary associations for the promotion of the use of official languages	1,474	1,473	1,394
<i>Official language minority groups</i>			
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	5,065	5,062	7,978
	6,539	6,535	9,372
Contributions			
<i>Official languages in education</i>			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	173,000	171,228	169,633
Adjustment payments to the provinces claimable for previous fiscal years in respect of formula payment agreements	4,892	2,030	2,737
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	269	269	198
Contributions to Canadian institutions, associations, other organizations and publications for language research	425	419	448
<i>Official language minority groups</i>			
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	11,835	11,835	7,005
<i>Promotion of official languages</i>			
Contributions to provincial, territorial and municipal governments for the expansion of official languages	500	500	
	190,921	186,281	180,021
	197,460	192,816	189,393
EDUCATION SUPPORT PROGRAM			
Grants			
<i>Co-ordination</i>			
Association of Canadian Community Colleges	50	50	325
Association of Canadian Studies	100	100	40
Canada Studies Foundation	300	300	
	450	450	365
Contributions			
<i>Co-ordination</i>			
Contributions to voluntary organizations, non governmental institutions and individuals for promoting knowledge of Canada as a national entity	300	299	
<i>Post-secondary education support</i>			
Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972 and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977	1,628,469	1,628,469	1,604,979
<i>Student assistance</i>			
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	95,750	95,750	83,708
	1,724,519	1,724,518	1,688,687
	1,724,969	1,724,968	1,689,052

Grants and Contributions—Continued

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Concluded			
TRANSLATION PROGRAM			
Contributions			
<i>Linguistic services</i>			
Contribution to the University of Montreal in order to ensure the maintenance of the TAUM (Machine translation—University of Montreal) research group until the future of machine translation in the federal government has been decided	250	250	
CITIZENSHIP PROGRAM			
Grants			
<i>Citizens participation</i>			
Grants to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects	12,060	12,058	2,508
<i>Native citizens</i>			
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	5,120	5,117	9,247
<i>Multiculturalism</i>			
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	5,877	5,877	6,045
<i>Open House Canada</i>			
Expenditures not required for the current year			6,069
	23,057	23,052	23,869
Contributions			
<i>Citizenship registration and promotion</i>			
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	3,857	3,857	3,620
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	326	326	157
<i>Citizens participation</i>			
Contributions to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	19,544	19,483	14,949
<i>Native citizens</i>			
Contributions to native associations, native women's groups, friendship centres and capital assistance for friendship centres	22,056	21,855	12,984
<i>Multiculturalism</i>			
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	2,409	2,408	1,740
<i>Open House Canada</i>			
Expenditures not required for the current year			3,644
	48,192	47,929	37,094
	71,249	70,981	60,963
FITNESS AND AMATEUR SPORT PROGRAM			
Grants			
<i>Program administration</i>			
Grant in respect of Terry Fox Humanitarian Award—Scholarship program	5,000	5,000	
Contributions			
<i>Program administration</i>			
Contributions towards research to measure the socio-economic impact of the Branch expenditures in amateur sport, recreation and fitness	20		
<i>Amateur sport</i>			
Contributions towards the administrative and project costs of national sport governing bodies to assist in the promotion and development of amateur sport for Canadians	14,600	14,667	13,806
Contribution to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	3,998	3,220	2,913
Contributions towards the administrative and operational costs of national multi-sport co-ordinating bodies and other services agencies	6,356	5,821	4,488
Contributions towards the academic, living and training expenses of outstanding amateur athletes	3,182	2,567	2,347
Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada	4,450	4,850	2,860
<i>Recreation</i>			
Contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	2,979	3,112	2,914
Contributions to post-secondary students towards academic costs to make possible and encourage practical experience and leadership development in the field of physical recreation activities	350		
Expenditures not required for the current year			1,005
<i>Fitness</i>			
Contributions towards costs of projects aimed at raising the fitness level of Canadians	2,590	2,390	1,911
Contribution to the operating expenses of Sport Participation Canada <i>Participation</i> campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population			
	802	700	650
	39,327	37,327	32,894
	44,327	42,327	32,894
	2,040,064	2,033,144	1,974,015

Grants and Contributions—Concluded
(in thousands of dollars)

		1981-82	1981-82	1980-81
		Appropriations	Expenditures	Expenditures
PUBLIC SERVICE COMMISSION				
	Contributions			
Administration program				
Student summer and youth employment		16	16	
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR				
	Grants			
Office of the Co-ordinator				
Grants to national women's organizations		90		90
Total		2,040,170	2,033,160	1,974,105

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Public Service Commission											Total
	Adminis- tration Program	Official Languages Program	Education Support Program	Transla- tion Program	Citizen- ship Program	Fitness and Amateur Sport Program	Subtotal	Program	Staff Devel- opment and Training Revolving Fund	Advisory Council on the Status of Women	Status of Women— Office of the Co-ordina- tor	
(1) Salaries and wages	12,287 12,257 <i>10,496</i>	1,868 1,691 <i>1,339</i>	1,955 1,899 <i>1,473</i>	51,783 49,348 <i>44,880</i>	16,598 16,399 <i>14,301</i>	2,783 2,783 <i>2,480</i>	87,274 84,377 <i>74,969</i>	62,092 62,948 <i>56,502</i>	6,297 6,297 <i>6,852</i>	589 502 <i>562</i>	665 573 <i>455</i>	156,917 154,697 <i>139,340</i>
(1) Other personnel costs	1,786 1,786 <i>1,345</i>	282 282 <i>184</i>	280 280 <i>202</i>	7,383 7,383 <i>5,840</i>	2,475 2,475 <i>1,834</i>	412 412 <i>339</i>	12,618 12,618 <i>9,744</i>	9,292 9,292 <i>7,584</i>	76 76 <i>69</i>	100 100 <i>79</i>	22,086 22,086 <i>17,476</i>	
(2) Transportation and communications	1,092 1,279 <i>894</i>	158 154 <i>107</i>	223 266 <i>200</i>	1,444 1,499 <i>1,271</i>	2,210 2,617 <i>2,089</i>	860 754 <i>525</i>	5,987 6,569 <i>5,086</i>	4,952 4,540 <i>3,938</i>	518 518 <i>760</i>	210 331 <i>203</i>	80 110 <i>160</i>	11,747 12,068 <i>10,147</i>
(3) Information	1,415 1,244 <i>324</i>	411 273 <i>128</i>	48 75 <i>87</i>	138 61 <i>137</i>	2,553 2,617 <i>1,206</i>	354 370 <i>238</i>	4,919 4,640 <i>2,120</i>	1,407 2,536 <i>1,691</i>	38 38 <i>98</i>	195 11 <i>4</i>	7 2 <i></i>	6,566 7,227 <i>3,913</i>
(4) Professional and special services	4,140 3,813 <i>2,241</i>	812 947 <i>237</i>	2,203 2,137 <i>1,591</i>	9,865 9,620 <i>7,771</i>	4,194 3,472 <i>2,151</i>	2,135 2,411 <i>1,117</i>	23,349 22,400 <i>15,108</i>	11,693 8,707 <i>6,488</i>	1,256 1,256 <i>994</i>	417 444 <i>293</i>	203 243 <i>175</i>	36,918 33,050 <i>23,058</i>
(5) Rentals.....	281 332 <i>358</i>	14 10 <i>10</i>	23 10 <i>14</i>	175 156 <i>143</i>	169 173 <i>164</i>	50 45 <i>32</i>	712 726 <i>721</i>	1,373 666 <i>996</i>	1,863 1,863 <i>1,637</i>	14 29 <i>19</i>	9 10 <i>10</i>	3,971 3,294 <i>3,383</i>
(6) Purchased repair and upkeep	249 260 <i>184</i>	5 12 <i>5</i>	6 10 <i>6</i>	173 181 <i>155</i>	74 95 <i>75</i>	10 47 <i>50</i>	517 605 <i>475</i>	315 804 <i>417</i>	38 38 <i>1</i>	4 1 <i>4</i>	7 4 <i>6</i>	881 1,452 <i>903</i>
(7) Utilities, materials and supplies	1,051 1,276 <i>1,022</i>	17 40 <i>21</i>	165 148 <i>152</i>	763 786 <i>656</i>	587 693 <i>602</i>	845 598 <i>609</i>	3,428 3,541 <i>3,062</i>	2,207 1,882 <i>1,444</i>	511 511 <i>497</i>	10 144 <i>153</i>	28 30 <i>25</i>	6,184 6,108 <i>5,181</i>
(9) Construction and acqui- sition of machinery and equipment.....	196 190 <i>144</i>	58 38 <i>4</i>	37 35 <i>13</i>	736 719 <i>521</i>	101 166 <i>191</i>	32 58 <i>41</i>	1,160 1,206 <i>914</i>	555 493 <i>1,222</i>	40 40 <i></i>	8 15 <i>6</i>	25 8 <i>42</i>	1,788 1,762 <i>2,184</i>
(10) Grants, contributions and other transfer payments	1,809 1,802 <i>1,713</i>	197,460 192,816 <i>189,393</i>	1,724,969 1,724,968 <i>1,689,052</i>	250 250 <i></i>	71,249 70,981 <i>60,963</i>	44,327 42,327 <i>32,894</i>	2,040,064 2,033,144 <i>1,974,015</i>	16 16 <i></i>			90 90 <i></i>	2,040,170 2,033,160 <i>1,974,105</i>
(12) All other expenditures ..	65 49 <i>14</i>			71 84 <i>35</i>	26 1 <i>4</i>		162 134 <i>53</i>	361 26 <i>2,753</i>	5,372 347 <i>788</i>	54 <i></i>		5,949 507 <i>3,594</i>
(1-12) Total.....	24,371 24,288 <i>18,735</i>	201,085 196,263 <i>191,428</i>	1,729,909 1,729,828 <i>1,692,790</i>	72,781 70,087 <i>61,409</i>	100,236 99,689 <i>83,580</i>	51,808 49,805 <i>38,325</i>	2,180,190 2,169,960 <i>2,086,267</i>	94,263 91,910 <i>83,035</i>	15,933 10,908 <i>11,627</i>	1,577 1,553 <i>1,313</i>	1,214 1,080 <i>1,042</i>	2,293,177 2,275,411 <i>2,183,284</i>
(13) Less: receipts and reve- nues credited to the vote									11,433 11,433 <i>9,694</i>			11,433 11,433 <i>9,694</i>
Total net expenditures ..	24,371 24,288 <i>18,735</i>	201,085 196,263 <i>191,428</i>	1,729,909 1,729,828 <i>1,692,790</i>	72,781 70,087 <i>61,409</i>	100,236 99,689 <i>83,580</i>	51,808 49,805 <i>38,325</i>	2,180,190 2,169,960 <i>2,086,267</i>	94,263 91,910 <i>83,035</i>	4,500 (525) <i>1,933</i>	1,577 1,553 <i>1,313</i>	1,214 1,080 <i>1,042</i>	2,281,744 2,263,978 <i>2,173,590</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	4,668,055	3,884,334
B Refunds of previous years' expenditure	15,613,770	14,344,013
C Privileges, licences and permits	1,489,652	1,687,576
D Miscellaneous	171,620	192,669
Total	21,943,097	20,108,592

	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Other account—		
Interest on Canada student loans		4,668,055
B Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	15,463,739	
Adjustment to prior year's Payables at Year End (PAYE)	150,031	15,613,770
C Privileges, licences and permits:		
Fees for certificates of citizenship		1,489,652
D Miscellaneous:		
Open House Canada	125,640	
Lieutenant-Governors Pension	17,022	
All others	28,958	171,620

	1981-82	1980-81
	\$	\$

FITNESS AND AMATEUR SPORT PROGRAM

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	569,466	364,073
B Miscellaneous	28,938,693	25,576,884
Total	29,508,159	25,940,957

	1981-82	
	\$	
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refund of unexpended balances of contributions advances from sport and recreation associations		569,466
B Miscellaneous:		
Proceeds of Federal-Provincial Agreement on Lotteries		28,938,693

PUBLIC SERVICE COMMISSION

Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	231,472	86,502
B Services and service fees	9,010	533,015
C Miscellaneous	26,672	36,545
Total	267,154	656,062

	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Miscellaneous individual accounts receivable ..	54,042	
Departmental accounts receivable—Salaries ..	62,038	
Sundry	73,143	
Adjustment to prior year's Payables at Year End (PAYE)	42,249	231,472

Appendix

Public Service Commission Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada, except for the accounting for fixed assets as detailed in Note 2 to the financial statements. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Finance Directorate and the Fund's Comptroller, who reports functionally to the Director of Finance, develop and disseminate financial management and accounting policies and issue specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of inter-

nal audit and by ongoing monitoring activities by the Fund's Comptroller and the Finance Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Fund have evolved over the years to meet changing conditions and, more recently, to account for the subsidized activities of the Fund. This improvement now permits more accurate and equitable billings for Government departments and other customers. During this year, a complete review of the rate structures was conducted resulting in an average increase of 11% in the rates for the year 1982-83. An annual review is to be conducted each year as part of the budgetary process.

Approved by:

J.F. FERGUSON
*Director General
Corporate Systems and Services
(Senior financial officer)*

J.B. LAFLAMME
*Director of Finance
(Senior full-time financial officer)*

August 11, 1982

Appendix—Continued

Public Service Commission—Continued
 Staff Development and Training Revolving Fund—
 Continued

STATEMENT OF NET INCOME (EXPENDITURE)
 FOR THE YEAR ENDED MARCH 31, 1982
 (in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	20	724	(1,636)	(1,703)
Operating requirements	20	724	(1,636)	(1,703)
Adjusted working capital changes	474	(199)	(207)	(230)
Net income (expenditure)	494	525	(1,843)	(1,933)

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS	1982	1981	FUND LIABILITIES	1982	1981
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	1,795,897	1,807,656	Federal Government	490,220	2,307,849
Outside parties	62,215	108,438	Outside parties		
Accountable advances	1,150	3,125	Accounts payable	400,814	207,314
Prepaid expenses	87,731	44,328	Vacation pay (Note 4)	297,884	144,208
			Current portion of the provision for employee		
			termination benefits (Note 4)	75,567	52,796
			Deferred revenues	166,641	194,010
				1,431,126	2,906,177
			Long-term liability		
			Provision for employee termination benefits		
			(Note 4)	664,361	739,928
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's au-		
			thority	174,135	3,117,079
			Accumulated deficit	(322,629)	(4,799,637)
				(148,494)	(1,682,558)
	1,946,993	1,963,547		1,946,993	1,963,547

The accompanying notes are an integral part of the financial statements.

Appendix—Continued

Public Service Commission—Continued
Staff Development and Training Revolving Fund —
Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Course fees and services	11,088,415	9,360,209
Catering and accommodation	443,495	493,174
	11,531,910	9,853,383
Operating expenses		
Salaries and employee benefits	6,320,289	6,831,297
Rentals	1,565,592	1,486,377
Professional and special services	1,250,206	986,417
Materials and supplies	555,804	452,400
Travel and communications	517,685	751,691
Catering and accommodation	368,791	331,407
Interest	107,813	96,021
Equipment (Note 2a)	39,923	
Information	38,073	98,078
Repairs	37,468	766
Other	6,030	2,259
Administrative and financial services (Note 3)		519,500
	10,807,674	11,556,213
Net profit (loss)	724,236	(1,702,830)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year, unadjusted	3,862,705	2,872,813
Prior year adjustments (Note 4)	1,032,244	948,981
Balance, beginning of year, as restated	4,894,949	3,821,794
Net (profit) loss for the year	(724,236)	1,702,830
	4,170,713	5,524,624
Transfer of part of the accumulated deficit to the accumulated net charge against the Fund's au- thority account	(3,848,084)	(724,987)
Balance, end of year	322,629	4,799,637

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	724,236	
Increase in the provision for employee termina- tion benefits		739,928
(Decrease) increase in the accumulated net charge against the Fund's authority account ..	(2,942,944)	581,164
Add: write-off of part of the Fund's deficit	3,848,084	724,987
Gross increase	905,140	1,306,151
	1,629,376	2,046,079
Uses of working capital		
Operations		
Net loss for the year		1,702,830
Prior year adjustments	95,312	948,981
Decrease in the provision for employee termina- tion benefits	75,567	
	170,879	2,651,811
Increase (decrease) in working capital	1,458,497	(605,732)
Working capital deficiency, beginning of year	(942,630)	(336,898)
Working capital (deficiency), end of year	515,867	(942,630)
Changes in working capital components:		
(Decrease) increase in accounts receivable	(57,982)	452,205
(Decrease) increase in accountable advances	(1,975)	270
Increase in prepaid expenses	43,403	44,328
Decrease (increase) in accounts payable	1,624,129	(989,551)
(Increase) in vacation pay	(153,676)	(144,208)
(Increase) in current portion of the provision for employee termination benefits	(22,771)	(52,796)
Decrease in deferred revenues	27,369	84,020
	1,458,497	(605,732)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	174,135	3,117,079
Add: PAYE charges against the appropriation account after March 31	955,072	2,498,212
Deduct: amounts credited to the appropriation account after March 31	1,654,525	1,767,207
Net authority provided (used), end of year	525,318	(3,848,084)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	5,025,318	651,916

Appendix—Concluded

Public Service Commission—Concluded
Staff Development and Training Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
 MARCH 31, 1982

1. Purpose and authority

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971 for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17 to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time.

In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, valued at \$1,121,512 and charged to the appropriation of the Public Service Commission in previous years, are not capitalized in the accounts of the Staff Development and Training Revolving Fund. The use of these assets is provided without charge to the Fund. Minor acquisitions of \$39,923 in 1981-82 have been charged directly to operations.

(b) Fee rates

The fee schedule for the courses and other services did not include any provision for depreciation or for the liabilities for vacation pay and employee termination benefits due to the adoption of the accounting practice referred to in Note 4.

3. Revenue and expenses

In accordance with Treasury Board Minute 774422 dated December 12, 1980, appropriation funds in the amount of \$3,307,232 were paid to the Staff Development and Training Revolving Fund for 1981-82. These funds were approved to cover the cost of a major reorganization and the ongoing operations which are not cost recoverable.

In addition, under the same authority, the Staff Development and Training Revolving Fund was exempted from the charge for corporate services estimated at \$550,000.

4. Provision for employee termination benefits and other prior year adjustments

In accordance with Receiver General Directive 1982-6, the financial statements for the year ended March 31, 1982 include liabilities for unused vacation leave and employee termination benefits. The Balance Sheet, Statement of Accumulated Deficit and Statement of Changes in Financial Position have been restated to reflect the 1980-81 comparative amounts resulting from the adoption of this accounting practice, together with other prior year adjustments. The accrued liability on the Balance Sheet is \$1,037,812 (\$936,932 at March 31, 1981) which is segregated as to current and long-term portions. This change in accounting policy resulted in prior year adjustment of \$936,932 which is included in the total amounts of \$1,032,244 and \$948,981 displayed in the Statement of Accumulated Deficit for the years ended March 31, 1982 and 1981. The prior year adjustment for the year ended March 31, 1982 of \$95,312 is comprised of a settlement in the amount of \$56,062 to Crawley & McCracken Company Ltd for a loss incurred in providing services to the federal Government and other miscellaneous items. The prior year adjustments for the year ended March 31, 1981 include other miscellaneous items in the amount of \$12,049.

5. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform with the 1982 presentation.

SECTION 26

1981-82 PUBLIC ACCOUNTS

Social Development

CONTENTS

	<i>Page</i>
Use of appropriations	26.4
Total cost of program—Budgetary	26.4
Program by activity—Budgetary	26.4
Budgetary expenditure by program and standard object.....	26.5

SOCIAL DEVELOPMENT

Objective

- To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that support Canadian social development and the well-being of Canadians.

Use of Appropriations

Vote	Program	
	Budgetary	
I	Program expenditures	\$ 3,494,000
	Transfer from TB Vote 10 ⁽¹⁾	12,312
Stat	Contributions to employee benefit plans	
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 10 student summer and youth employment.

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Add: Accommo- dation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of program
SOCIAL DEVELOPMENT	1981-82	3,453	179	30	3,662
	1980-81	2,313	169	25	2,507

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures	Appropri- ations	Expend- itures
Policy formulation, program review and assessment	3,798	3,341	67	112			3,865	3,453
Add: accommodation provided without charge by Public Works	179	179					179	179
other services provided without charge by other depart- ments	30	30					30	30
Total cost of program	4,007	3,550	67	112			4,074	3,662

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$				\$	\$	
3,506,312		3,506,312		3,506,312	3,094,214	412,098		2,018,589
310,000	49,000	359,000		359,000	359,000			294,000
3,816,312	49,000	3,865,312		3,865,312	3,453,214	412,098		2,312,589

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
(1) Salaries and wages	2,394	2,140	1,247
(1) Other personnel costs	359	359	295
(2) Transportation and communications	192	163	115
(3) Information	2		
(4) Professional and special services	655	431	340
(5) Rentals	47	38	38
(6) Purchased repair and upkeep	16	39	43
(7) Utilities, materials and supplies	95	62	76
(9) Construction and acquisition of machinery and equipment	67	112	159
(12) All other expenditures	38	109	
Total net expenditures	3,865	3,453	2,313

SECTION 27

1981-82 PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Services
National Parole Board
Royal Canadian Mounted Police

CONTENTS

	<i>Page</i>
Use of appropriations	27.4
Total cost of programs—Budgetary	27.7
Programs by activity—Budgetary	27.8
Grants and contributions	27.9
Budgetary expenditure by program and standard object	27.10
Budgetary expenditure of major capital projects	27.11
Revenue	27.15

SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

- To provide overall policy direction to the programs of the Department.

Correctional Services

Objective

CORRECTIONAL SERVICES PROGRAM

- To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

National Parole Board

Objective

- To provide for the reform and rehabilitation of persons undergoing sentence of imprisonment by the granting of conditional release in accordance with the Parole Act; to make recommendations for pardons and for the exercise of the Royal Prerogative of Mercy.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM

- To enforce laws, prevent crime, maintain peace, order and security.

Use of Appropriations

Vote	Program	
DEPARTMENT		
ADMINISTRATION PROGRAM		
	Budgetary	
I	Program expenditures, the grants listed in the Estimates and contributions	\$ 15,001,400
	1c	3,808,000
	1c	712,000
	Transfer from TB Vote 10 ⁽¹⁾	1,282,937
Stat	Solicitor General—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
CORRECTIONAL SERVICES		
CORRECTIONAL SERVICES PROGRAM		
	Budgetary	
5	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and	
	(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund;	
	(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;	
	(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions;	
	(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	\$ 379,248,000
	5c	125,000
	5e To authorize the transfer of \$6,075,000 from Solicitor General Vote 10, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of	12,035,000
	Transfer from: Vote 10	6,075,000
	TB Vote 5 ⁽¹⁾	13,861,160
	TB Vote 10 ⁽¹⁾	132,505
	TB Vote 30 ⁽¹⁾	727,000
10	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 66,295,000
	Less: transfer to Vote 5	6,075,000
Stat	Pensions and other employee benefits	
Stat	Contributions to employee benefit plans	
Stat	Write-off of active assets	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L103b	To authorize, in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, loans to parolees for assistance in their rehabilitation; to authorize the Minister, in accordance with terms and conditions approved by Treasury Board, to forgive the repayment of a loan or any part thereof made to a parolee under this authority; and to authorize a special account in the Consolidated Revenue Fund to be known as the Parolees' Loan Account	
	(a) to which all loans made under this authority shall be charged; and	
	(b) to which shall be credited	
	(i) all repayments of principal amount of loans, and	
	(ii) all amounts the payment of which is forgiven by the Minister under this authority; the total amount that may be outstanding under this authority at any time not to exceed \$10,000. (Net)	
NATIONAL PAROLE BOARD		
	Budgetary	
15	Program expenditures	\$ 9,617,000
	15c	316,730
	Transfer from: TB Vote 5 ⁽¹⁾	238,311
	TB Vote 10 ⁽¹⁾	58,482
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
20,804,337		20,804,337		20,804,337	20,480,127	324,210		15,666,607
24,600	18,375	42,975		42,975	42,975			24,975
886,000	140,000	1,026,000		1,026,000	1,026,000			793,000
21,714,937	158,375	21,873,312		21,873,312	21,549,102	324,210		16,484,582
412,203,665	(2,875,997) ⁽²⁾	409,327,668		409,327,668	408,785,399	542,269		344,817,119
60,220,000		60,220,000		60,220,000	54,344,230	5,875,770		37,496,549
103,000	7,179	110,179		110,179	110,179			102,881
31,975,000	5,052,000	37,027,000		37,027,000	37,027,000			27,893,000
	5,800	5,800		5,800	5,800			6,799
	35,921	35,921		35,921	35,921			1,787
504,501,665	2,224,903	506,726,568		506,726,568	500,308,529	6,418,039		10,866,993
								421,183,128
			2,312	2,312	1,538		774	(4)
10,230,523		10,230,523		10,230,523	10,327,071	(96,548)		8,053,987
949,000	150,000	1,099,000		1,099,000	1,099,000			805,000
11,179,523	150,000	11,329,523		11,329,523	11,426,071	(96,548)		8,858,987

Use of Appropriations—Concluded

Vote		Program		
		ROYAL CANADIAN MOUNTED POLICE		
		LAW ENFORCEMENT PROGRAM		
		Budgetary		
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year		\$	539,304,000
	20c			1,745,000
	Transfer from: TB Vote 10 ⁽¹⁾			1,085,781
	TB Vote 30 ⁽¹⁾			185,000
25	Capital expenditures		\$	63,306,000
	25c			800,000
Stat	Pensions and other employee benefits—Members of the Force			
Stat	Contributions to employee benefit plans			
	Use of appropriations not required for the current year			
	Total program—Budgetary			
		Total Budgetary		
		Total Non-budgetary		

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller general) implementation of plans to improve management practices and controls.

⁽²⁾ Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
542,319,781		542,319,781		542,319,781	487,054,808	55,264,973		462,528,474
64,106,000		64,106,000		64,106,000	61,774,478	2,331,522		47,817,415
87,925,000	9,106,147	97,031,147		97,031,147	97,031,147			88,387,612
9,008,000	(4,001,120)	5,006,880		5,006,880	5,006,880			3,513,480
								6,122,555
703,358,781	5,105,027	708,463,808		708,463,808	650,867,313	57,596,495		608,369,536
1,240,754,906	7,638,305	1,248,393,211		1,248,393,211	1,184,151,015	64,242,196		1,054,898,233
			2,312	2,312	1,538		774	(4)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1981-82	21,549	137		1,177	384	22,973
	1980-81	16,485	168		1,100	165	17,582
CORRECTIONAL SERVICES	1981-82	500,309	14,440	12,613	4,198	6,774	509,454
	1980-81	421,185	13,675	14,300	3,645	5,085	430,540
NATIONAL PAROLE BOARD	1981-82	11,426	2		847	178	12,449
	1980-81	8,859	1		612	136	9,606
ROYAL CANADIAN MOUNTED POLICE	1981-82	650,867	7,652	45,416	7,942	11,092	707,665
	1980-81	608,369	8,023	43,278	7,592	6,587	657,803
Total	1981-82	1,184,151	22,231	58,029	14,164	18,428	1,252,541
	1980-81	1,054,898	21,867	57,578	12,949	11,973	1,115,531

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration	18,156	18,148	235	266	3,482	3,135	21,873	21,547
Less: receipts credited to revenue		137						137
Add: accommodation provided without charge by Public Works	1,177	1,177					1,177	1,177
other services provided without charge by other departments	384	384					384	384
Total cost of program	19,717	19,572	235	266	3,482	3,135	23,434	22,973
CORRECTIONAL SERVICES								
CORRECTIONAL SERVICES PROGRAM								
Planning and management	16,140	14,388	377	443	22	22	16,539	14,853
Custody of inmates	96,887	95,393	151	603			97,038	95,996
Education, training and employment of inmates	59,320	48,681	2,502	2,236			61,822	50,917
Offender case management	98,325	98,217	568	781	1,016	1,005	99,909	100,003
Health care	27,912	29,279	129	211			28,041	29,490
Technical services	73,558	83,534	55,938	49,115		7	129,496	132,656
Administration	36,030	38,212	555	955	270	200	36,855	39,367
Contributions to employee benefit plans	37,027	37,027					37,027	37,027
	445,199	444,731	60,220	54,344	1,308	1,234	506,727	500,309
Less: receipts credited to revenue	18,626	14,440					18,626	14,440
Add: accommodation provided without charge by this department	12,613	12,613					12,613	12,613
accommodation provided without charge by Public Works	4,198	4,198					4,198	4,198
other services provided without charge by other departments	6,774	6,774					6,774	6,774
Total cost of program	450,158	453,876	60,220	54,344	1,308	1,234	511,686	509,454
NATIONAL PAROLE BOARD								
Operations	2,938	3,118	16	15			2,954	3,133
Administration	7,247	7,094	29	100			7,276	7,194
Contributions to employee benefit plans	1,099	1,099					1,099	1,099
	11,284	11,311	45	115			11,329	11,426
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	847	847					847	847
other services provided without charge by other departments	178	178					178	178
Total cost of program	12,309	12,334	45	115			12,354	12,449
ROYAL CANADIAN MOUNTED POLICE								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	243,447	235,859	10,567	5,455			254,014	241,314
National police services	72,282	62,467	4,172	8,092			76,454	70,559
Police services under contract	359,869	378,360	38,385	37,085			398,254	415,445
Administration	155,296	128,853	10,982	11,142	179	141	166,457	140,136
Pensions and other employee benefits	90,736	90,736			11,302	11,302	102,038	102,038
	921,630	896,275	64,106	61,774	11,481	11,443	997,217	969,492
Less: receipts and revenues credited to the vote	288,753	318,625					288,753	318,625
	632,877	577,650	64,106	61,774	11,481	11,443	708,464	650,867
Less: receipts credited to revenue	2,999	7,652					2,999	7,652
Add: accommodation provided without charge by this department	45,416	45,416					45,416	45,416
accommodation provided without charge by Public Works	7,942	7,942					7,942	7,942
other services provided without charge by other departments	11,092	11,092					11,092	11,092
Total cost of program	694,328	634,448	64,106	61,774	11,481	11,443	769,915	707,665

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
<i>Departmental administration</i>			
Canadian Association of Chiefs of Police	50	50	50
Canadian Association for the Prevention of Crime	125	125	125
John Howard Society	50	50	50
	225	225	225
Contributions			
<i>Departmental administration</i>			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	1,974	1,659	1,592
Student Summer and Youth Employment	1,283	1,251	2,571
	3,257	2,910	4,163
	3,482	3,135	4,388
CORRECTIONAL SERVICES			
CORRECTIONAL SERVICES PROGRAM			
Grants			
<i>Offender case management</i>			
Authorized after-care agencies	878	871	775
Transfer payments			
<i>Administration</i>			
Pensions and other employee benefits	110	110	103
Penitentiary inmates accident compensation	35	7	1
Payments to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	125	83	2
<i>Technical services</i>			
Tobacco tax		7	566
	270	207	672
Contributions			
<i>Offender case management</i>			
L'Association des rencontres culturelles avec les détenus	41	44	38
M2/W2 Association of New Westminster, British Columbia	37	36	34
Operation Springboard, Toronto, Ontario	60	54	25
<i>Administration</i>			
Expenditures not required for the current year			5
<i>Planning and management</i>			
Canadian Association for the Prevention of Crime	22	22	
	160	156	102
	1,308	1,234	1,549
ROYAL CANADIAN MOUNTED POLICE			
LAW ENFORCEMENT PROGRAM			
Grants			
<i>Administration</i>			
Royal Canadian Mounted Police Veterans Association	3	3	5
International Association of Chiefs of Police	1	1	1
Payments to survivors of members of the Royal Canadian Mounted Police slain while on duty	175	137	
<i>Pensions and other employee benefits</i>			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act (R.S. c. R-10)	9,883	9,883	9,789
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty (R.S. c. R-10)	1,356	1,356	1,101
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty (R.S. c. R-10)	63	63	57
	11,481	11,443	10,953
Total	16,271	15,812	16,890

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	National Parole Board	Royal Canadian Mounted Police	Total
(1) Salaries and wages	7,856 7,927 <i>6,111</i>	264,990 266,612 <i>226,037</i>	7,595 7,549 <i>6,281</i>	608,193 600,713 <i>496,134</i>	888,634 882,801 <i>734,563</i>
(1) Other personnel costs	1,026 1,032 <i>929</i>	40,815 40,300 <i>33,059</i>	1,099 1,099 <i>805</i>	97,599 96,943 <i>86,837</i>	140,539 139,374 <i>121,630</i>
(2) Transportation and communications	1,332 1,142 <i>1,045</i>	13,802 13,904 <i>11,863</i>	874 981 <i>831</i>	62,126 58,333 <i>50,236</i>	78,134 74,360 <i>63,975</i>
(3) Information	802 263 <i>241</i>	320 480 <i>306</i>	77 63 <i>30</i>	920 916 <i>522</i>	2,119 1,722 <i>1,099</i>
(4) Professional and special services	5,316 5,536 <i>2,983</i>	47,898 49,781 <i>44,761</i>	669 678 <i>537</i>	29,799 31,287 <i>26,431</i>	83,682 87,282 <i>74,712</i>
(5) Rentals	145 249 <i>104</i>	2,554 2,731 <i>2,413</i>	128 110 <i>77</i>	17,566 17,626 <i>19,018</i>	20,393 20,716 <i>21,612</i>
(6) Purchased repair and upkeep	1,284 1,221 <i>83</i>	7,267 6,507 <i>4,355</i>	618 595 <i>47</i>	24,106 21,795 <i>18,669</i>	33,275 30,118 <i>23,154</i>
(7) Utilities, materials and supplies	395 774 <i>423</i>	56,730 52,989 <i>44,758</i>	224 236 <i>202</i>	61,414 51,563 <i>44,057</i>	118,763 105,562 <i>89,440</i>
(8) Construction and acquisition of land, buildings and works		51,000 41,424 <i>24,541</i>		24,725 23,174 <i>18,222</i>	75,725 64,598 <i>42,763</i>
(9) Construction and acquisition of machinery and equipment	235 265 <i>176</i>	9,220 9,846 <i>7,894</i>	45 115 <i>49</i>	39,381 38,601 <i>29,596</i>	48,881 48,827 <i>37,715</i>
(10) Grants, contributions and other transfer payments	3,482 3,135 <i>4,388</i>	1,308 1,234 <i>1,549</i>		11,481 11,443 <i>10,953</i>	16,271 15,812 <i>16,890</i>
(12) All other expenditures		10,823 14,501 <i>2</i>		19,907 17,098 <i>21,871</i>	30,730 31,604 <i>41,522</i>
(1-12) Total	21,873 21,549 <i>16,485</i>	506,727 500,309 <i>421,185</i>	11,329 11,426 <i>8,859</i>	997,217 969,492 <i>822,546</i>	1,537,146 1,502,776 <i>1,269,075</i>
(13) Less: receipts and revenues credited to the vote				288,753 318,625 <i>214,177</i>	288,753 318,625 <i>214,177</i>
Total net expenditures	21,873 21,549 <i>16,485</i>	506,727 500,309 <i>421,185</i>	11,329 11,426 <i>8,859</i>	708,464 650,867 <i>608,369</i>	1,248,393 1,184,151 <i>1,054,898</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
CORRECTIONAL SERVICES				
CORRECTIONAL SERVICES PROGRAM				
<i>Technical services</i>				
<i>Atlantic Region—</i>				
Minimum Security Institution, Springhill Annex, Springhill	4,400	280		6
Renovate existing Maximum Security Institution, Dorchester	15,000	610	11	85
Minimum Security Institution, Newfoundland	4,100	400		6
New Community Correctional Centre to replace Carleton, Halifax	300	190	186	186
Upgrade and expand Westmorland Institution, Dorchester	2,100	70		
New Community Correctional Centre, Saint John	300	190		
Relocation of Security Towers, Springhill	421		266	437(f)
New abattoir, (Westmorland) Dorchester	600			5
New Industries Building, Dorchester	1,900		286	286
New Multi-Security Institution (Protective Custody Unit and Special Handling Unit), Renous	64,811		166	194
Upgrade recreation area, Springhill	375		121	121
<i>Quebec Region—</i>				
Enlarge Administration Building No. 1, (Federal Training Centre) Laval	1,650	500	59	59
Renovations of water distribution system, Laval	760	60	312	778(f)
Enlarge Building No. 1, (Leclerc) Laval	1,200	685	285	1,426(f)
Additional kitchen facilities, (Archambault) Ste-Anne-des-Plaines	3,600	2,000	374	846
Redevelop Regional Reception Centre, Ste-Anne-des-Plaines	3,900	400	16	77
Medium Security Institution, Drummondville	23,800	2,600	2,537	3,397
Community Correctional Centre No. 1, Montreal	400	300	141	141
Community Correctional Centre No. 2, Montreal	400	280		
Maximum Security Institution, Mirabel			55	1,456
Refurbish industrial workshops, Laval				2(f)
Air conditioning, (Staff College) Laval	467		357	460(f)
Install trailers dorm chapel, (Montée St-François) Laval	427		17	17
Drainage of surface water, Laval	305		10	16
Contact visiting, Laval	300		263	278(f)
Maximum Security Institution No. 2, Donnacona	66,920		78	78
Kitchen renovations Bldg No. 5, (Leclerc) Laval	430		13	409(f)
Perimeter lighting, (Archambault) Ste-Anne-des-Plaines	381		296	308
Alterations to "U" Bldg, (Archambault) Ste-Anne-des-Plaines	432		394	420
Control post and parking, (Archambault) Ste-Anne-des-Plaines	721			19
Enlarge Administration Block "T", (Archambault) Ste-Anne-des-Plaines	2,000			
Sewage treatment plant, Ste-Anne-des-Plaines	375		30	356
Enlarge Administration Bldg No. 1, Ste-Anne-des-Plaines	1,100		28	28
Water treatment, Cowansville	300		10	10
Construction Armoury Bldg No. 1, Cowansville	265		14	14
Upgrade and expand La Macaza, Annonciation	23,550		10	10
<i>Ontario Region—</i>				
Reactivate Kingston Maximum Security Institution, Kingston	23,200	970		8
Federal Health Centre, Collins Bay	23,500	4,000	134	863
Activity Building, (Prison for women) Kingston	1,000	900	895	940(f)
New Industrial/Vocational Complex, (Collins Bay) Kingston	2,600	500	925	2,189
Construct new central heating plant, (Collins Bay) Kingston	1,290	170	156	1,292(f)
Upgrade and enlarge Minimum Security Institution, (Frontenac) Kingston	3,100	1,200	1,171	1,258
Forestry Training Camp, Beaver Creek	3,100	100		1,385
Upgrade and enlarge Minimum Security Institution, Bath	1,900	30		
Upgrade Minimum Security Institution, (Pittsburgh) Kingston	1,800	140		
Community Correctional Centre No. 1, Ontario	500	10		
Community Correctional Centre No. 2, Toronto	500	380		
Perimeter wall, (Prison for women) Kingston	1,600		136	1,591(f)
New gymnasium, Warkworth	650			649(f)
Central heating plant, (Prison for women) Kingston	2,900		27	27
Purchase of Canadian National Institute for the Blind property, Kingston	365		361	361(f)
Renovations to gymnasium, Regional Reception Center, Kingston	280		48	48
Masonry repairs, various bldgs, Kingston	300		203	203
Alterations to control room, (Millhaven) Bath	1,200		2	6
Install ventilation in cells, Collins Bay	485		55	63
Solar heating of hot water, Collins Bay	260		17	17
Renovate Bldg C-1, Collins Bay	317		122	122
Improve power supply, Collins Bay	1,100		42	42
Repair garage, Bldg C-8, Collins Bay	499		148	497(f)
Renovate Bldg A-1, Collins Bay	692		45	45
Construct addition to dairy barn, (Frontenac) Kingston	790			7
Renovate hen house, (Frontenac) Kingston	480		22	30
Construct Administration Bldg, Beaver Creek	356		130	343(f)
Replace security windows, (Joyceville) Kingston	775		10	10
Construct new greenhouse, (Pittsburg) Kingston	286		262	272
Construct new abattoir, (Pittsburg) Kingston	750		2	12
Construct addition to beef barn, (Pittsburg) Kingston	385		328	334(f)
Swine Complex, (Pittsburg) Kingston	1,520		9	9
Construct Admission and Discharge Bldg, (Warkworth) Campbellford	300		13	13
New V & C Bldg, (Warkworth) Campbellford	475		138	200
Construct addition to Regional Headquarters, Kingston	1,400			21

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
CORRECTIONAL SERVICES—Concluded				
CORRECTIONAL SERVICES PROGRAM—Concluded				
<i>Technical services—Concluded</i>				
<i>Prairie Region—</i>				
Redevelop Medium Security Institution, Bowden	13,300	1,100	657	871
Expansion of Maximum Security Institution, Edmonton	9,100	850	219	308
New work camp, Alberta	2,400	25		
Upgrade Minimum Security Institution, (Rockwood) Stoney Mountain	2,300	40		
Convert Maximum Security Institution (Saskatchewan Penitentiary) to a Protective Custody Unit and a Special Handling Unit, Prince Albert	1,700	100	137	137
Upgrade Saskatchewan Farm Annex, Prince Albert	2,400	190		
Fire protection—Water storage, Stoney Mountain	345		131	142
New Industrial Shops Bldg, Stoney Mountain	1,900		24	24
New inmate cell call system, Stoney Mountain	430		37	37
Fire prevention renovations, Saskatchewan Penitentiary	283		161	184
Construct new maintenance centre, Saskatchewan Penitentiary	395		12	361
Activity Building, Drumheller	575		68	576
Fire prevention improvements, Drumheller	393		134	336
<i>Pacific Region—</i>				
New Recreation Building, (Mountain) Agassiz	1,100	500	624	655
Redevelop Medium Security Institution, (Mountain) Agassiz	23,500	1,860	2,503	3,098
Expansion of Maximum Security Institution, (Kent) Agassiz	9,700	850	46	74
Redevelop Medium Security Institution, Mission	1,500	400	13	43
Renovate Medium Security Institution (William Head) Victoria	6,400	150	10	10
V & C Bldg, (Matsqui) Abbotsford	390		364	364(f)
Guardhouse extension, (Matsqui) Abbotsford	320		332	341(f)
Disturbance repairs, (Matsqui) Abbotsford	5,500		3,974	3,974
Inmate cell call system, (Matsqui) Abbotsford	420		27	27
Redevelopment of Regional Psychiatric Center, (Matsqui) Abbotsford	4,000			8
Playfield reconstruction, (Mountain) Agassiz	460		10	10
ROYAL CANADIAN MOUNTED POLICE				
LAW ENFORCEMENT PROGRAM				
<i>Enforcement of federal statutes and executive orders</i>				
Detachment—St Jerome, Que	1,069	526	61	61
<i>Equipment—</i>				
Communications equipment	3,100	3,100	1,023	1,023
Motor vehicles	4,521	4,521	2,458	2,458
Miscellaneous	2,187	2,187	1,668	1,668
<i>National police services</i>				
Canadian Police College—Phase II—Rockcliffe, Ont	23,834	59	55	55
Crime detection lab—Winnipeg, Man.	4,696	1	1	1
<i>Equipment—</i>				
Laboratory equipment	984	984	861	861
CPIC equipment	1,228	1,228	5,569	5,569
Miscellaneous	1,421	1,421	1,603	1,603
<i>Police services under contract</i>				
<i>General detachment buildings—</i>				
Bay Roberts, Nfld	467	28	19	467(f)
Carmanville, Nfld	550	10		
Channel, Nfld	896	40		
Clareville, Nfld	802			802(f)
Ferryland, Nfld	486	1		3
Flowers Cove, Nfld	485	10		12
Gander, Nfld (Sub-division)	3,205	25	1	1
Grand Falls, Nfld	1,605	40		
Harbour Breton, Nfld	495	380	1	12
Labrador, Nfld (Sub-division)	3,610	100		
Piccadilly, Nfld	506	250	2	18
Port Saunders, Nfld	583	8	1	579
St. George's, Nfld	594	13	2	583
St John's, Nfld	500	500	497	497
Baddeck, NS	801	200	47	47
Bridgetown, NS	456	422	426	456(f)
* Dartmouth, NS				
Kentville, NS	517	463	436	517(f)
Liverpool, NS	440	2	1	440(f)
Lunenburg, NS	573	10		
Stewiacke, NS—Detachment renovations	296	10	15	15
Windsor, NS	610	417	588	591
Yarmouth, NS (Sub-division)	1,170	159	32	57
* Bathurst, NB				
Minto, NB	452	15	7	452(f)
Neguac, NB	436	43	1	436(f)

Budgetary Expenditure of Major Capital Projects—Continued
(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
ROYAL CANADIAN MOUNTED POLICE—Continued				
LAW ENFORCEMENT PROGRAM—Continued				
Police services under contract—Concluded				
General detachment buildings—Concluded				
Newcastle, NB	854	55		
Shediac, NB	697	51		1
Amaranth, Man	700	61	58	694
Amaranth, Man (Quarters)	513		4	517(f)
Carman, Man	544	435	419	540
Norway House, Man—Sewage treatment plant	384	126	169	169
Oakbank, Man	518	6	9	518(f)
Stonewall, Man	523	16	7	523(f)
Virden, Man	616	28	9	614
Coronach, Sask	337	445	174	175
Fort Qu'Appelle, Sask	1,305	40		
La Ronge, Sask	780	113	79	764
Meadow Lake, Sask	943	200	5	5
Pelican Narrows, Sask	741	425	374	703
Saskatoon, Sask (Sub-division)	1,634	300	46	54
Yorkton, Sask (Sub-division)	2,872	50	11	35
Banff, Alta (Detachment addition)	547	150	38	48
Brooks, Alta	1,363	300	226	238
Cochrane, Alta	1,548	300	36	36
Fairview, Alta	692	300	70	70
Kitscoty, Alta	475			
Lake Louise, Alta	492	10		
Morinville, Alta	1,025	300	44	54
Stettler, Alta	451	5		446
Stoney Plain, Alta	795	21	28	795(f)
Anahim Lake, BC	636	701	554	557
Barriere, BC	555	7	1	2
Courtenay, BC (Sub-division)	1,927	250	239	282
Fernie, BC (Detachment renovations)	258	2	2	258(f)
Fort Nelson, BC	1,153	400	32	48
Fort St James, BC	792	1	2	792(f)
Fruitvale, BC	802	400	20	32
Granisle, BC	539	463	437	453
Lake Cowichan, BC	720	22	23	23
Lillooet, BC	790	500	708	712
Masset, BC	1,193	8		
Merritt, BC	1,159	75	3	3
Nelson, BC (S/Division Building)	1,178	51	7	7
Oliver, BC	899	500	385	387
100 Mile House, BC	763	785	723	763
Osoyoos, BC	913	50	8	10
Parksville, BC	465	1	1	465(f)
Port Mann, BC	654	45	23	32
Port McNeil, BC	571	3	3	571(f)
Quadra Island, BC	283	3	1	283(f)
*Quesnel, BC				
Salmo, BC	378	374	295	299
Wells, BC	401	11	10	401(f)
Williams Lake, BC	2,484	25		9
Coppermine, NWT	322	122	132	322(f)
Fort Simpson, NWT	913	9	9	913(f)
Hay River, NWT	792	7	2	792(f)
Tuktoyaktuk, NWT	309	93	113	309(f)
Tuktoyaktuk, NWT	335	334	334	335(f)
Beaver Creek, YT	256	3	5	256(f)
Dawson City, YT	419	411	401	419(f)
Haines Junction, YT	488	295	94	118
Mayo, YT (Cell renovations)	735	3	3	21
Teslin, YT	363	257	91	96
Watson Lake, YT	255	56	60	255(f)
Equipment—				
Communications equipment	4,371	4,371	6,320	6,320
Vehicles	12,539	12,539	14,355	14,355
Miscellaneous	3,220	3,220	2,056	2,056
Administration				
St John's, Nfld—Division HQ	14,913	100		
St John's, Nfld—Fire alarm system	271	23	225	225
Charlottetown, PEI—Division HQ	1,470	376	14	20
Fredericton, NB—Division HQ	20,500	50	1	19
Toronto, Ont (Transport Management Control Centre)	7,123		3	38
Regina, Sask—"C" Block renovations, Bldg No. 64	590	151	140	589(f)
Regina, Sask—Central monitoring system depot	495	78	4	43

Budgetary Expenditure of Major Capital Projects—Concluded (in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
ROYAL CANADIAN MOUNTED POLICE—Concluded				
LAW ENFORCEMENT PROGRAM—Concluded				
<i>Administration—Concluded</i>				
Regina, Sask—Division HQ	17,141	4,000	688	1,052
Regina, Sask—Driver training range	320	10	2	2
Regina, Sask—Fire safety	375	150	71	71
Regina, Sask—New boiler, Depot Division	406	24	22	406(f)
** Regina, Sask—Renovate "A" Block, Depot Division				
** Regina, Sask—Steam line extension				
Regina, Sask—Water rescue tank, Depot Division				65(f)
Vancouver, BC—Fairmont barracks renovations	1,534	250	185	185
Vancouver, BC—Fairmont exterior renovation	370	370		350(f)
Vancouver, BC—Vancouver Complex	6,407	6,400	6,407	6,407(f)
Vancouver, BC—WCB renovations	1,785	100		
Equipment—				
Vehicles	1,138	1,138	1,542	1,542
Miscellaneous equipment	872	872	1,146	1,146

(f) Project completed.

* Project cancelled—No expenditures incurred.

** Project now estimated at less than \$250,000.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	136,970	167,637
B Miscellaneous		238
Total	136,970	167,875

	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refund of unexpended balance of previous		
year's appropriation		
Adjustment to prior year's Payables at		
Year End (PAYE)	105,264	
Sundry	31,706	
		136,970

CORRECTIONAL SERVICES

Comparative Summary		
Non-Tax Revenue—		
A Return on investments		277,235
B Refunds of previous years' expenditure	655,288	1,206,105
C Services and service fees	743,093	730,244
D Privileges, licences and permits	320,279	319,209
E Proceeds from sales	12,563,987	11,056,340
F Miscellaneous	157,149	86,201
Total	14,439,796	13,675,334

	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
B Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	278,405	
Adjustment to prior year's Payables at Year		
End (PAYE)	376,883	
		655,288
C Services and service fees:		
Shipping—CSC vehicles	50	
Sundry	25,902	
Laundry—Revenue	5,538	
Inmate maintenance—Federal-provincial		
agreement	688,010	
Non-duty meals—Revenue	23,593	
		743,093
D Privileges, licences and permits:		
Rentals	156,805	
Inmate board and lodging	163,474	
		320,279
E Proceeds from sales:		
Sale of farm produce	995,781	
Sale of land	64,827	
Inmate canteen	4,036,394	
Sale of manufactured products	7,466,985	
		12,563,987
F Miscellaneous:		
Premium and discount on exchange	25	
Fines and forfeitures	57,154	
Miscellaneous	84,869	
Commission on Provincial Sales Tax Collec-		
tions	1,503	
Inmate clothing	5,462	
Claims by the Crown	8,136	
		157,149

NATIONAL PAROLE BOARD

Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,192	880

	1981-82	
	\$	\$

Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Sundries	2,155	
Adjustment to prior year's Payables at Year		
End (PAYE)	37	
		2,192

	1981-82	1980-81
	\$	\$

ROYAL CANADIAN MOUNTED POLICE

Comparative Summary		
Non-Tax Revenue—		
A Return on investments	6,295	28,817
B Refunds of previous years' expenditure	1,590,132	1,825,799
C Privileges, licences and permits	2,444,702	2,202,479
D Proceeds from sales	3,283,700	3,494,568
E Miscellaneous	326,734	471,355
Total	7,651,563	8,023,018

	1981-82	
	\$	\$

Details		
Non-Tax Revenue—		
A Return on investments:		
Other accounts—		
Interest on loans and advances to persons		
posted abroad	2,090	
Profit on exchange	4,205	
		6,295

B Refunds of previous years' expenditure:		
Repayment by provinces for various invest-		
ments	592,415	
Repayment for services rendered to other gov-		
ernment departments	22,734	
Repayment for repairs to motor vehicles	267,516	
Refunds from oil companies for return of oil		
drums	1,125	
Refund of gas tax	410	
Sundries	438,135	
Adjustment to prior year's Payables at Year		
End (PAYE)	267,797	
		1,590,132

C Privileges, licences and permits:		
Rental of public buildings and property		2,444,702

D Proceeds from sales:		
Cloth sales to manufacturers	567,966	
Sale of kit and clothing to members	379,848	
Sale of kit and clothing to provinces for aux-		
iliary member	5,231	
RCMP mess meals paylist deductions	687,131	
RCMP mess meals—Cash sales	1,602,552	
Sale of ammunition to members	13,536	
Sundry sales	27,436	
		3,283,700

E Miscellaneous:		
Payments to RCMP Officers Pension Fund ..	130,944	
Payments for musical ride performances	110,237	
Sundries	81,416	
Damage assessments against members—		
Motor vehicles	4,137	
		326,734

SECTION 28

**1981-82
PUBLIC ACCOUNTS**

Supply and Services

**Department
Royal Canadian Mint
Statistics Canada**

CONTENTS

	<i>Page</i>
Use of appropriations	28.4
Total cost of programs—Budgetary	28.6
Programs by activity—Budgetary	28.7
Grants and contributions	28.8
Budgetary expenditure by program and standard object.....	28.9
Revenue	28.10
Appendices	28.11

SUPPLY AND SERVICES

Department

Objectives

SERVICES PROGRAM

- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

SUPPLY PROGRAM

PROGRAM

- To encourage research and development in the private sector which contributes to departmental programs and to provide free and subsidized distribution of saleable government publications in accordance with established policies.

SUPPLY REVOLVING FUND

- To acquire and provide in the most economical manner goods and services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.

DEFENCE PRODUCTION REVOLVING FUND

- To acquire, store, maintain, transport and dispose of stocks of defence supplies or other designated materials pursuant to the Defence Production Act.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Use of Appropriations

Vote	Program	
DEPARTMENT		
SERVICES PROGRAM		
	Budgetary	
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	\$ 133,213,400
	1e	964,000
	Transfer from TB Vote 5 ⁽¹⁾	1,711,000
2e	Payment to Canadian Arsenals Limited for the federal building retrofit and conversion	
Stat	Minister of Supply and Services—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
SUPPLY PROGRAM		
	Budgetary	
5b*	Program expenditures including expenditures on behalf of government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of \$18,000,000 in respect of such proposals	\$ 17,968,000
	5c	10,000,000
	<i>Use of appropriations not required for the current year</i>	
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
6e	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from \$150,000,000 to \$200,000,000 the aggregate of expenditures made under Section 29 of that Act by which the revenues referred to in that section may be exceeded	
Stat	Estimates 1981-82	
	Revolving Fund authority	
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND		
Stat	Estimates 1981-82	
	Transfer of authority from Defence Production Loan Account	
	Total program—Budgetary	
	Non-budgetary	
Stat	Defence Production Loan Account. Loans or advances authorized under the Defence Production Act for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.	\$ 2,474,000
	Transfer from Defence Production Revolving Fund—Balance at March 31, 1981	750,000
	Transfer of authority to Defence Production Revolving Fund	\$ 1,724,000
	Total Budgetary	
	Total Non-budgetary	
STATISTICS CANADA		
	Budgetary	
10	Program expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	\$ 206,382,000
	10e	1
	Transfer from TB Vote 10 ⁽¹⁾	35,688
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
ROYAL CANADIAN MINT		
	Non-budgetary	
Stat	Section 18(1)(a) of the Act states that loans not exceeding in the aggregate \$5,000,000 can be made available to the Mint to meet establishment and operating expenses.	
	Section 18(1)(b) of the Act states that loans can be made available for the purpose of financing the costs of capital projects that are approved by the Governor in Council.	
Stat	Section 18(2) of the Act states that the total amount outstanding at any time of loans made under Subsection (1) shall not exceed \$35,000,000. (Net)	
	Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed \$1,000,000. (Net)	
	Total program—Non-budgetary	
	Total Budgetary	
	Total Non-budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

* Related to a vote included in the Main Estimates but deleted therefrom as per House of Commons Speaker's ruling of June 12, 1981.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
135,888,400		135,888,400		135,888,400	135,807,943	80,457		112,603,408
44,500		44,500		44,500	34,500	10,000		
24,600	18,375	42,975		42,975	42,975			24,975
16,631,000	2,628,000	19,259,000		19,259,000	19,259,000			14,447,000
152,588,500	2,646,375	155,234,875		155,234,875	155,144,418	90,457		127,161,473
27,968,000		27,968,000		27,968,000	20,062,265	7,905,735		17,612,677
27,968,000		27,968,000		27,968,000	20,062,265	7,905,735		55,084,720
								72,697,397
9,322,000	(9,322,000)							
50,000,000		50,000,000	114,031,573	164,031,573	(1,054,848)		165,086,421	(8,202,918)
9,322,001	40,678,000	50,000,001	114,031,573	164,031,574	(1,054,848)	1	165,086,421	(8,202,918)
(4,200,000)	4,200,000		90,549,055	90,549,055	(2,293,988)		92,843,043	(8,432,059)
	750,000	750,000		750,000			750,000	
(4,200,000)	4,950,000	750,000	90,549,055	91,299,055	(2,293,988)		93,593,043	(8,432,059)
33,090,001	45,628,000	78,718,001	204,580,628	283,298,629	16,713,429	7,905,736	258,679,464	56,062,420
								750,000
185,678,501	48,274,375	233,952,876	204,580,628	438,533,504	171,857,847	7,996,193	258,679,464	183,223,893
								750,000
206,417,689		206,417,689		206,417,689	203,562,561	2,855,128		125,929,086
16,244,000	2,567,000	18,811,000		18,811,000	18,811,000			12,184,000
222,661,689	2,567,000	225,228,689		225,228,689	222,373,561	2,855,128		138,113,086
			15,372,270	15,372,270	(2,131,785)		17,504,055	(2,131,785)
			160,000	160,000			160,000	
			15,532,270	15,532,270	(2,131,785)		17,664,055	(2,131,785)
408,340,190	50,841,375	459,181,565	204,580,628	663,762,193	394,231,408	10,851,321	258,679,464	321,336,979
			15,532,270	15,532,270	(2,131,785)		17,664,055	(1,381,785)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Employee surgical- medical insurance (Treasury Board)	Total cost of programs
DEPARTMENT							
SERVICES	1981-82	155,145	6,646	19,321	2,588		170,408
	1980-81	127,162	436	14,997	1,814		143,537
SUPPLY	1981-82	20,062	34,041				(13,979)
	1980-81	72,697	15,421				57,276
SUPPLY—SUPPLY REVOLVING FUND	1981-82	(1,055)					(1,055)
	1980-81	(8,203)					(8,203)
SUPPLY—DEFENCE PRODUCTION REVOLVING FUND	1981-82	(2,294)					(2,294)
	1980-81	(8,432)					(8,432)
	1981-82	171,858	40,687	19,321	2,588		153,080
	1980-81	183,224	15,857	14,997	1,814		184,178
STATISTICS CANADA	1981-82	222,373	886	12,218	660	2,503	236,868
	1980-81	138,113	976	11,526	565	1,441	150,669
Total	1981-82	394,231	41,573	31,539	3,248	2,503	389,948
	1980-81	321,337	16,833	26,523	2,379	1,441	334,847

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
SERVICES PROGRAM								
Departmental administration	13,274	14,482	57	182			13,331	14,664
Program administration	6,943	6,896	25	41			6,968	6,937
Public service compensation administration	53,499	53,826	146	234			53,645	54,060
Social and economic assistance payment administration	32,745	30,970	48	67			32,793	31,037
Accounts payable and other payments administration	19,328	17,496	43	84			19,371	17,580
Accounts of Canada and reporting services	35,585	38,116	244	338			35,829	38,454
Management, financial and other services	40,013	37,676	192	441			40,205	38,117
Contributions to employee benefit plans	19,259	19,259					19,259	19,259
	220,646	218,721	755	1,387			221,401	220,108
<i>Less: receipts and revenues credited to the vote ..</i>	65,981	64,434	185	529			66,166	64,963
	154,665	154,287	570	858			155,235	155,145
<i>Less: receipts credited to revenue</i>		6,646						6,646
<i>Add: accommodation provided without charge by Public Works</i>	19,321	19,321					19,321	19,321
<i>other services provided without charge by other departments</i>	2,588	2,588					2,588	2,588
Total cost of program	176,574	169,550	570	858			177,144	170,408
SUPPLY PROGRAM								
Unsolicited proposals for research and development	15,000	15,094					15,000	15,094
Free and subsidized distribution of government publications	2,968	2,968					2,968	2,968
Source development	10,000	2,000					10,000	2,000
	27,968	20,062					27,968	20,062
<i>Less: receipts credited to revenue</i>	27,968	34,041					27,968	34,041
		(13,979)						(13,979)
SUPPLY PROGRAM—SUPPLY REVOLVING FUND								
Supply Revolving Fund	659,861	568,728	5,858	2,387			665,719	571,115
<i>Less: receipts credited to the Fund</i>	501,688	572,170					501,688	572,170
	158,173	(3,442)	5,858	2,387			164,031	(1,055)
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND								
Operations	164,249	41,507					164,249	41,507
<i>Less: receipts credited to the Fund</i>	72,950	43,801					72,950	43,801
	91,299	(2,294)					91,299	(2,294)
Total cost of program	277,440	(19,715)	5,858	2,387			283,298	(17,328)
STATISTICS CANADA								
Economic statistics	57,045	55,510					57,045	55,510
Institutions and agriculture statistics	22,056	23,143					22,056	23,143
Census and household surveys	91,125	89,147	50	445			91,175	89,592
Statistical services	10,502	5,714	2				10,504	5,714
Marketing services	9,142	8,643					9,142	8,643
Administration and planning	23,208	23,005	440	6,979	175	174	23,823	30,158
Contributions to employee benefit plans	18,811	18,811					18,811	18,811
	231,889	223,973	492	7,424	175	174	232,556	231,571
<i>Less: receipts and revenues credited to the vote ..</i>	7,327	9,198					7,327	9,198
	224,562	214,775	492	7,424	175	174	225,229	222,373
<i>Less: receipts credited to revenue</i>	716	886					716	886
<i>Add: accommodation provided without charge by Public Works</i>	12,218	12,218					12,218	12,218
<i>other services provided without charge by other departments</i>	660	660					660	660
<i>employee surgical-medical insurance (Treasury Board)</i>	2,503	2,503					2,503	2,503
Total cost of program	239,227	229,270	492	7,424	175	174	239,894	236,868

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
STATISTICS CANADA			
Grants			
<i>Administration and planning</i>			
Canada's fee for membership in the Inter-American Statistical Institute (\$26,062 US)	41	41	28
International Statistical Institute (2,500 Swiss Francs)	2	2	2
International Association for Research in Income and Wealth (\$1,265 US)	1	1	1
	44	44	31
Contributions			
<i>Administration and planning</i>			
Student summer and youth employment	36	35	9
International Comparison Project, United Nations (\$25,000 CDN)	25	25	50
Massachusetts Institute of Technology (\$50,000 CDN)	50	50	
The Canadian National Committee, AUTOCARTO VI	20	20	
	131	130	59
Total	175	174	90

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Supply				Subtotal	Statistics Canada	Total
	Services Program	Program	Supply Revolving Fund	Defence Production Revolving Fund			
(1) Salaries and wages	129,660 125,068 <i>109,315</i>		127,850 127,850 <i>116,846</i>		257,510 252,918 <i>226,161</i>	124,952 122,119 <i>95,030</i>	382,462 375,037 <i>321,191</i>
(1) Other personnel costs	19,366 19,427 <i>14,630</i>		6,198 6,198 <i></i>		25,564 25,625 <i>14,630</i>	18,811 18,811 <i>12,184</i>	44,375 44,436 <i>26,814</i>
(2) Transportation and communications	33,419 32,409 <i>27,756</i>		126,775 126,775 <i>107,866</i>		160,194 159,184 <i>135,622</i>	9,425 11,402 <i>6,679</i>	169,619 170,586 <i>142,301</i>
(3) Information	1,187 2,273 <i>951</i>	2,968 2,968 <i>2,748</i>	59,220 59,220 <i>51,453</i>		63,375 64,461 <i>55,152</i>	4,102 4,130 <i>1,415</i>	67,477 68,591 <i>56,567</i>
(4) Professional and special services	17,456 19,129 <i>12,481</i>	15,000 15,094 <i>14,865</i>	22,504 22,504 <i>18,483</i>	100 100 <i>66</i>	55,060 56,827 <i>45,895</i>	58,651 55,653 <i>14,274</i>	113,711 112,480 <i>60,169</i>
(5) Rentals	10,657 10,441 <i>8,876</i>		23,624 23,624 <i>18,349</i>		34,281 34,065 <i>27,225</i>	6,701 3,833 <i>2,681</i>	40,982 37,898 <i>29,906</i>
(6) Purchased repair and upkeep	1,255 1,830 <i>1,345</i>		1,559 1,559 <i>4,363</i>		2,814 3,389 <i>5,708</i>	1,494 2,351 <i>1,060</i>	4,308 5,740 <i>6,768</i>
(7) Utilities, materials and supplies	7,116 7,748 <i>6,829</i>		169,627 169,627 <i>132,121</i>	41,175 41,175 <i>64,451</i>	217,918 218,550 <i>203,401</i>	7,753 5,666 <i>7,355</i>	225,671 224,216 <i>210,756</i>
(9) Construction and acquisition of machinery and equipment....	755 1,387 <i>1,672</i>		2,406 2,406 <i>7,147</i>		3,161 3,793 <i>8,819</i>	492 7,424 <i>3,363</i>	3,653 11,217 <i>12,182</i>
(10) Grants, contributions and other transfer payments						175 174 <i>90</i>	175 174 <i>90</i>
(12) All other expenditures	530 396 <i>696</i>	10,000 2,000 <i>55,084</i>	125,956 31,352 <i>17,897</i>	122,974 232 <i>851</i>	259,460 33,980 <i>74,528</i>	8 <i>3</i>	259,460 33,988 <i>74,531</i>
(1-12) Total	221,401 220,108 <i>184,551</i>	27,968 20,062 <i>72,697</i>	665,719 571,115 <i>474,525</i>	164,249 41,507 <i>65,368</i>	1,079,337 852,792 <i>797,141</i>	232,556 231,571 <i>144,134</i>	1,311,893 1,084,363 <i>941,275</i>
(13) Less: receipts and revenues credited to the vote	66,166 64,963 <i>57,389</i>		501,688 572,170 <i>482,728</i>	72,950 43,801 <i>73,800</i>	640,804 680,934 <i>613,917</i>	7,327 9,198 <i>6,021</i>	648,131 690,132 <i>619,938</i>
Total net expenditures	155,235 155,145 <i>127,162</i>	27,968 20,062 <i>72,697</i>	164,031 (1,055) <i>(8,203)</i>	91,299 (2,294) <i>(8,432)</i>	438,533 171,858 <i>183,224</i>	225,229 222,373 <i>138,113</i>	663,762 394,231 <i>321,337</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
DEPARTMENT		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	22,280,924	2,092,534
B Refunds of previous years' expenditure.....	3,259,918	294,067
C Proceeds from sales.....	14,973,615	11,757,077
D Miscellaneous.....	171,903	1,713,056
Total.....	40,686,360	15,856,734
	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Crown corporations and agencies—		
All other—		
Royal Canadian Mint—		
Interest.....	1,862,324	
Surplus.....	16,913,645	
Other—		
Miscellaneous—		
Defence Production Loan Account—		
Interest.....	176,784	
Other account—		18,952,753
Interest on investment re: Military purchases.....		3,328,171
		22,280,924
B Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE).....		
	161,601	
Sundry.....	3,098,317	
		3,259,918
C Proceeds from sales:		
Sales of Surplus Crown Assets—		
Crown Assets Disposal Corporation.....		
	14,895,525	
Sundry.....	78,090	
		14,973,615
D Miscellaneous:		
Conscience money.....		
	10,201	
Donation to the Crown.....		
	112,351	
Sundry.....	49,351	
		171,903

STATISTICS CANADA

Comparative Summary

	1981-82	1980-81
	\$	\$
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	164,461	70,219
B Services and service fees.....	488,391	272,691
C Miscellaneous.....	233,321	633,191
Total.....	886,173*	976,101*

* Revenue from the sale of Statistics Canada publications in the amount of \$1,640,055 for 1981-82 (\$1,821,066 for 1980-81) is not included since such revenue was credited to the Supply Revolving Fund.

Details

	1981-82	
	\$	\$
Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Refunds of previous years' expenditure.....		
	149,391	
Adjustment to prior year's Payables at Year End (PAYE).....		
	15,070	
		164,461

Appendix 1

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by the Supply Administration in accordance with the Treasury Board Policies and reporting requirements and standards of the Receiver General for Canada with the exception of the inclusion of deferred acquisition contract fees on the Balance Sheet, rather than as a note, for added disclosure.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the Notes to Financial Statements.

The primary responsibility for integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged through a system of internal control designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are maintained.

Approved by:

C. B. BHATIA
Director, Accounting Branch
(Senior full-time financial officer)

R. W. JONES
Comptroller, Supply Administration
(Senior financial officer)

August 20, 1982

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government	151,585,219	142,417,013		Federal Government	7,327,539	2,441,088	
Outside parties	4,358,958	6,690,065		Outside parties	58,827,526	48,529,159	
Other current assets	1,057,376	574,287		Deferred revenues			
Current portion of acquisition contract fees	16,162,934	13,040,576		Acquisition contract fees	16,162,934	13,040,576	
Inventories at cost				Other	1,665,704	2,206,664	
Raw materials and finished goods	22,590,893	19,522,942			83,983,703	66,217,487	
Work-in-process	1,407,956	1,600,240					
	197,163,336	183,845,123					
Long-term receivables				Long-term liabilities			
Direct financing leases—EDP equipment (net of current portion)	527,527			Unearned income on direct financing leases—EDP equipment (net of current portion)	119,872		
Acquisition contract fees (net of current portion)	9,586,551	7,188,690		Deferred acquisition contract fees (net of current portion)	9,586,551	7,188,690	
	10,114,078	7,188,690			9,706,423	7,188,690	
Fixed assets at cost (Note 5)	18,893,991	16,954,184		EQUITY OF CANADA			
Less: accumulated depreciation	11,036,692	9,576,568		Accumulated net charge against the Fund's authority	105,932,376	121,931,788	
	7,857,299	7,377,616		Accumulated surplus	17,256,386	4,924,906	
Leasehold improvements at cost (net of amortization)	1,744,174	1,851,441			123,188,762	126,856,694	
Other assets					216,878,888	200,262,871	
Crown copyrights at nominal value	1	1					
	216,878,888	200,262,871					

The accompanying notes are an integral part of the financial statements.

STATEMENT OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit for the year	2,024	12,331	1,628	12,349
Add: depreciation, amortization and loss on disposal of fixed assets	2,425	2,209	2,457	3,393
Operating requirements	4,449	14,540	4,085	15,742
Capital acquisitions	(5,858)	(2,582)	(4,866)	(1,837)
Adjusted working capital changes	(7,913)	(10,903)	(18,171)	(5,702)
Net income (expenditure)	(9,322)	1,055	(18,952)	8,203

Appendix 1—Continued

Supply Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue (Note 3)		
Printing	166,144,835	146,602,938
Expositions	19,653,855	14,859,320
Publishing	10,577,728	10,639,763
Advertising management	60,147,500	51,756,195
Traffic management	117,037,279	94,646,080
Stocked item supply	73,475,117	61,578,467
Acquisitions	102,227,631	86,689,815
Maintenance and repairs	5,754,248	4,475,833
Requirements definition	2,037,008	1,002,921
Assets management	619,328	815,940
	557,674,529	473,067,272
Cost of sales (Note 3)	394,391,005	329,819,805
Gross margin	163,283,524	143,247,467
Operating expenses		
Salaries and employee benefits	93,987,272	83,116,713
Travel and removal	4,275,610	3,116,017
Communications	2,403,101	2,853,983
Information	1,458,292	1,613,138
Professional and special services	23,356,540	16,192,453
Rentals	2,404,241	1,184,193
Repairs, supplies, miscellaneous	4,394,587	3,271,949
Depreciation	949,852	1,176,010
Accommodation	9,869,766	9,363,763
Freight out	3,448,873	2,803,990
Inventories and other losses	286,670	378,332
Interest	4,835,204	4,942,641
Cash discounts	(318,942)	(301,409)
	151,351,066	129,711,773
Net profit before extraordinary items	11,932,458	13,535,694
Extraordinary items—Adjustment of fixed assets		(1,181,149)
—Loss on disposal of fixed assets	(114,978)	(5,699)
—Recovery of prior years fixed assets disposal	514,000	
Net profit	12,331,480	12,348,846

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year	4,924,906	(7,423,940)
Net profit for the year	12,331,480	12,348,846
Balance, end of year	17,256,386	4,924,906

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Operations		
Net profit for the year before extraordinary items	11,932,458	13,535,694
Add: items not requiring use of funds		
depreciation	1,778,080	1,915,613
amortization of leasehold improvements	316,340	290,211
	14,026,878	15,741,518
Increase in the accumulated net charge against the Fund's authority account		25,652,645
Decrease in direct financing leases—EDP equipment		293,420
Recovery of prior years fixed assets disposal	514,000	
Increase in unearned income on direct financing leases—EDP equipment	119,872	
	14,660,750	41,687,583
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	15,999,412	
Increase in direct financing leases—EDP equipment	527,527	
Purchases of fixed assets	2,372,741	1,837,679
Increase in leasehold improvements	209,073	
	19,108,753	1,837,679
(Decrease) increase in working capital	(4,448,003)	39,849,904
Working capital, beginning of year	117,627,636	77,777,732
Working capital, end of year	113,179,633	117,627,636
Changes in working capital components:		
Increase in accounts receivable	6,837,099	60,996,899
Increase in other current assets	483,089	416,670
Increase (decrease) in inventories	2,875,667	(386,094)
(Increase) in accounts payable and accrued liabilities	(15,184,818)	(21,150,853)
Decrease (increase) in deferred revenues	540,960	(26,718)
	(4,448,003)	39,849,904

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	105,932,376	121,931,788
Add: PAYE charges against the appropriation account after March 31	64,486,062	40,740,813
Deduct: amounts credited to the appropriation account after March 31	135,504,859	126,704,174
Net authority used, end of year	34,913,579	35,968,427
Authority limit	200,000,000	150,000,000
Unused authority carried forward	165,086,421	114,031,573

Appendix 1—Concluded

Supply Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Purpose and authority

The objective of the Fund is to acquire and provide, in the most economical manner, goods and services required by departments and agencies taking into account the contribution of procurement to the realization of national objectives.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

The authorized working capital limit of the Supply Revolving Fund was increased from \$150,000,000 to \$200,000,000 during 1981-82 through Supplementary Estimates "E".

An amount of \$44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

- (i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. Contracts ranging in value from \$200,000 to \$1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of \$1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not seriously violated since, on average, revenue will be accruing on other contracts that have been completed.
- (ii) Employee benefits (termination benefits and vacation pay) are expensed in the year in which the payments are made. The unaccrued liability at March 31, 1982 has been estimated at \$27,831,974 (\$21,811,550 at March 31, 1981).

(b) Fixed assets

Depreciation is calculated on a straight-line basis over the established useful life of the fixed assets, generally 5 to 10 years.

(c) Direct financing leases—EDP equipment

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. The original cost of the equipment including unearned finance income and net repayments to date is shown as direct financing leases—EDP equipment on the Balance Sheet. Title to the equipment remains with the Supply Revolving Fund. Payments by the client departments for the long-term direct financing leases are due—\$180,974 in 1983-84, \$180,973 in 1984-85 and \$165,580 in 1985-86.

3. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of \$39,368,083 (\$34,247,843 in 1981) have been eliminated.

4. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

5. Fixed assets and accumulated depreciation

Depreciation in the amount of \$828,228 has been included in the cost of sales in the Statement of Operations.

Fixed assets	Current year	Acqui- sitions	Disposals	Previous year
	\$	\$	\$	\$
Furniture and equipment ..	3,105,455	356,764	136,096	2,884,787
EDP equipment	6,127,706	689,666	170,892	5,608,932
Automotive	678,756	123,405	58,818	614,169
Warehouse equipment	805,816	65,929		739,887
Printing equipment	8,176,258	1,136,977	67,128	7,106,409
	18,893,991	2,372,741	432,934	16,954,184
Accumulated depreciation	Current year	Deprecia- tion	Decrease	Previous year
	\$	\$	\$	\$
Furniture and equipment ..	1,728,012	181,148	111,562	1,658,426
EDP equipment	1,530,064	493,996	111,988	1,148,056
Automotive	376,313	95,707	47,923	328,529
Warehouse equipment	658,135	40,049		618,086
Printing equipment	6,744,168	967,180	46,483	5,823,471
	11,036,692	1,778,080	317,956	9,576,568

6. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform with the 1982 presentation.

Appendix 2

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by the Supply Administration in accordance with Receiver General for Canada Directives, Treasury Board Policies, the Defence Production Act and accounting policies and practices of the Government of Canada which have been applied on a basis consistent with that of the preceding year. Information contained herein is consistent with that presented elsewhere in the Public Accounts and departmental statements.

The primary responsibility for integrity and objectivity of these statements rests with the Supply Administration. This responsibility is discharged through a system of internal control designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are maintained. Significant accounting policies used in the preparation of the financial statements as well as the purpose and authority of the Fund are included in the Notes to Financial Statements.

Approved by:

C. B. BHATIA
Director, Accounting Branch
(Senior full-time financial officer)

R. W. JONES
Comptroller, Supply Administration
(Senior financial officer)

August 20, 1982

STATEMENT OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit for the year		203		237
Adjusted working capital changes	4,200	2,091	(4,600)	8,195
Net income (expenditure)	4,200	2,294	(4,600)	8,432

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS		1982	1981	FUND LIABILITIES		1982	1981
		\$	\$			\$	\$
Current assets				Current liabilities			
Accounts receivable				Accounts payable and accrued liabilities			
Federal Government		6,259,066	14,997,185	Federal Government		890,480	696,501
Outside parties			57,725	Outside parties		3,626,552	6,519,832
Inventories at cost		4,946,965	1,812,611	Progress billings to customers		24,002,663	16,173,495
Progress payments to suppliers		21,887,236	14,930,706			28,519,695	23,389,828
		33,093,267	31,798,227	EQUITY OF CANADA			
Long-term receivables—Outside parties (Note 3)		1,438,144	1,556,314	Accumulated net charge against the Fund's authority		5,571,247	9,727,241
				Accumulated surplus		440,469	237,472
		34,531,411	33,354,541			6,011,716	9,964,713
						34,531,411	33,354,541

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Defence Production Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sales of stockpiled defence supplies	17,396,370	32,444,318
Billings for defence supplies requisitioned by customer departments	11,783,089	20,330,089
	29,179,459	52,774,407
Cost of sales	16,955,447	31,586,526
Payments to suppliers for defence supplies requisitioned by customer departments	11,689,349	20,011,341
	28,644,796	51,597,867
Gross margin	534,663	1,176,540
Operating expenses		
Interest	232,078	872,676
Acquisition fees	99,588	66,392
	331,666	939,068
Net profit	202,997	237,472

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of year	237,472	
Net profit for the year	202,997	237,472
Balance, end of year	440,469	237,472

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sources of working capital		
Operations		
Net profit for the year	202,997	237,472
Collection of long-term receivables	118,170	70,902
	321,167	308,374
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account	4,155,994	12,948,104
Decrease in working capital	(8,834,827)	(12,639,730)
Working capital, beginning of year	8,408,399	21,048,129
Working capital, end of year	4,573,572	8,408,399
Changes in working capital components:		
(Decrease) in accounts receivable	(8,795,844)	(903,902)
Increase (decrease) in inventories	3,134,354	(54,866)
Increase (decrease) in progress payments to suppliers	6,956,530	(5,106,087)
Decrease (increase) in accounts payable and accrued liabilities	2,699,301	(661,004)
Decrease in advances from customers		43,419
(Increase) in progress billings to customers	(7,829,168)	(5,957,290)
	(3,834,827)	(12,639,730)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	5,571,247	9,727,241
Add: PAYE charges against the appropriation account after March 31	4,517,032	6,709,270
Deduct: amounts credited to the appropriation account after March 31	5,405,329	9,459,573
Net authority used, end of year	4,682,950	6,976,938
Authority limit	98,275,993	97,525,993
Unused authority carried forward	93,593,043	90,549,055

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Purpose and authority

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

- financing the stockpiling of defence supplies or strategic materials;
- making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act, S.C. 1980, c.17 had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts. An amount of \$15,408,997 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Appendix 2—Concluded**Defence Production Revolving Fund—Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

3. Long-term receivables

In accordance with the terms of an agreement, collection of the long-term receivables is dependent upon the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

4. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform with the 1982 presentation.

SECTION 29

1981-82 PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Transport Commission
Northern Transportation Company Limited

CONTENTS

	<i>Page</i>
Use of appropriations	29.4
Total cost of programs—Budgetary	29.10
Programs by activity—Budgetary	29.11
Grants and contributions	29.13
Budgetary expenditure by program and standard object.....	29.16
Budgetary expenditure of major capital projects	29.17
Revenue	29.24
Appendices	29.25

TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

PROGRAM

- To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

STORES REVOLVING FUND

- To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the department.

MARINE TRANSPORTATION PROGRAM

- To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

AIR TRANSPORTATION PROGRAM⁽¹⁾

- To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

SURFACE TRANSPORTATION PROGRAM

- To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of government objectives, and to operate specific elements of this system.

Air Canada

Objective

- To provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and participation in policy development, and in the rail mode to foster optimum development of safety regulations consistent with the public interest.

Northern Transportation Company Limited

Objective

- To provide economic, reliable, and comprehensive transportation and related services in Northern Canada and the Arctic.

⁽¹⁾ Includes the operations of the Self-supporting Airports and Associated Ground Services Revolving Fund.

Use of Appropriations

Vote	Program	
DEPARTMENT		
DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary	
1	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	\$ 69,786,400
	1e To authorize the transfer of \$685,000 from Transport Vote 5, Appropriation Act No. 2, 1981-82 for the purposes of this Vote and to provide a further amount of	4,588,000
	Transfer from: Vote 5	685,000
	TB Vote 10 ⁽¹⁾	9,348
	TB Vote 30 ⁽¹⁾	360,000
5	Capital expenditures	\$ 5,643,000
	Less: transfer to Vote 1	685,000
Stat	Minister of Transport—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	<i>Use of appropriations not required for the current year.</i>	
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND		
2e	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from \$30,000,000 to \$35,700,000 the aggregate of expenditures made under Section 30 of that Act by which the revenues referred to in that section may be exceeded	
Stat	Estimates 1981-82	
	Revolving Fund authority	
	<i>Total program—Budgetary</i>	
MARINE TRANSPORTATION PROGRAM		
	Budgetary	
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	\$ 280,534,000
	10e To authorize the transfer of \$5,266,999 from Transport Vote 15, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from: Vote 15	5,266,999
	TB Vote 5 ⁽¹⁾	7,636,498
	TB Vote 10 ⁽¹⁾	103,553
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	\$ 116,438,000
	Less transfer to: Vote 10	5,266,999
	Vote 37e	639,999
	Vote 55	15,000,000
		20,906,998
20	Payment to the Canarcic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1981	
25	Payment to the Hamilton Harbour Commission to assist in the cost of redevelopment of Piers 12 and 13 in the Hamilton Harbour	
30	Payment to the Jacques-Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Company (exclusive of interest on advances authorized by Parliament, depreciation on capital structures and reserves) in the operation of the Jacques-Cartier and Champlain Bridges, Montreal	
35	Payment to the Nanaimo Harbour Commission for the development of Phase I of the Forest Products Shipping Terminal at Duke Point in the Nanaimo Harbour as provided by way of a loan under Transport Vote L45, Appropriation Act No. 2, 1980-81	\$ 3,800,000
	35c To authorize the transfer of \$1,699,999 from Transport Vote 40, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from Vote 40	1,699,999
37e	Payment to the Great Lake Pilotage Authority, Ltd., to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1981—To authorize the transfer of \$639,999 from Transport Vote 15, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	\$ 1
	Transfer from Vote 15	639,999
40	Payment to the National Harbours Board for:	
	(a) improvements to the grain elevator at the Port of Halifax, Nova Scotia;	
	(b) major improvements to the grain elevator dust control system at the Port of Halifax, Nova Scotia;	
	(c) the partial construction of a container terminal facility at the Port of Halifax, Nova Scotia;	
	(d) the partial construction of open storage facilities at Pugsley South and Loan Wharf at the Port of Saint John, New Brunswick;	
	(e) expenditures made either by the Board or on behalf of or in co-operation with others, for the construction of wharves or retaining walls along the St. Lawrence River in the Port of Quebec;	
	(f) major improvements to the grain elevator dust control system at the Port of Churchill, Manitoba;	
	(g) construction of infrastructure for grain handling facilities at the Port of Prince Rupert, British Columbia; and	
	(h) provision of dolphins for the dock at Digby Island, Prince Rupert, British Columbia	\$ 39,664,000
	40c To extend the purposes of Transport Vote 40, Appropriation Act No. 2, 1981-82, to include:	
	(a) completion of the dredging program at the Port of Churchill, Manitoba; and	
	(b) construction of the infrastructure for coal handling facilities at the Port of Prince Rupert, British Columbia	1
	40e To extend the purposes of Transport Vote 40, Appropriation Act No. 2, 1981-82, to include:	
	(a) studies undertaken in the calendar year 1981 and up to March 31, 1982 concerning the development of new port facilities at the Port of Sept-Îles, Québec;	
	(b) studies undertaken in the calendar year 1981 and up to March 31, 1982 concerning the development of new port facilities at the Port of Chicoutimi, Québec;	

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
75,428,748		75,428,748		75,428,748	73,497,941	1,930,807		57,807,290
4,958,000		4,958,000		4,958,000	4,624,256	333,744		12,761,446
24,600	8,733	33,333		33,333	33,333			24,975
5,863,000	926,000	6,789,000		6,789,000	6,789,000			4,766,000
86,274,348	934,733	87,209,081		87,209,081	84,944,530	2,264,551		23,538,332
								98,898,043
1		1		1		1		
2,000,000	(2,000,000)							
	5,700,000	5,700,000	2,082,543	7,782,543	4,045,968		3,736,575	2,428,399
2,000,001	3,700,000	5,700,001	2,082,543	7,782,544	4,045,968	1	3,736,575	2,428,399
88,274,349	4,634,733	92,909,082	2,082,543	94,991,625	88,990,498	2,264,552	3,736,575	101,326,442
293,541,051		293,541,051		293,541,051	279,740,953	13,800,098		234,245,204
95,531,002		95,531,002		95,531,002	87,475,664	8,055,338		75,931,718
5,534,000		5,534,000		5,534,000	4,672,674	861,326		3,241,105
900,000		900,000		900,000	899,653	347		
5,420,000		5,420,000		5,420,000	2,371,000	3,049,000		2,496,000
5,500,000		5,500,000		5,500,000	5,513,932	(13,932)		786,068
640,000		640,000		640,000	638,929	1,071		

Use of Appropriations—Continued

Vote	Program	
DEPARTMENT—Continued		
MARINE TRANSPORTATION PROGRAM—Concluded		
	Budgetary—Concluded	
	(c) replacement of pontoons, Digby Island ferry ramp, at the Port of Prince Rupert, British Columbia; and	
	(d) the purchase of shares in Ridley Terminals Inc. by the National Harbours Board and to provide a further amount of	21,250,000
	Transfer from TB Vote 10 ⁽¹⁾	19,040
		60,933,041
	<i>Less: transfer to Vote 35</i>	1,699,999
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
	Non-budgetary	
L45	Loans to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1981. (Gross)	\$ 1,613,000
	L45c	1,352,000
	L45e	1,591,000
Stat	Authority for temporary loans under Section 29 of the St. Lawrence Seaway Authority Act (R.S. c. 242, s. 26)	
	<i>Use of non-budgetary appropriations not required for the current year</i>	
	Total program—Non-budgetary	
AIR TRANSPORTATION PROGRAM		
	Budgetary	
50	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act	\$ 209,376,000
	50e	3,511,000
	Transfer from TB Vote 5 ⁽¹⁾	12,000,000
55	Capital expenditures including contributions towards construction done by local or private authorities	\$ 76,824,000
	55c To authorize the transfer of \$15,000,000 from Transport Vote 15, Appropriation Act No. 2, 1981-82 for the purposes of this Vote, and to provide a further amount of	10,978,000
	Transfer from Vote 15	15,000,000
60	The grants listed in the Estimates and contributions	\$ 14,942,000
	60e	5,825,000
	Transfer from TB Vote 10 ⁽¹⁾	29,944
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	<i>Use of appropriations not required for the current year</i>	
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Stat	Estimates 1981-82	
	Total program—Budgetary	
SURFACE TRANSPORTATION PROGRAM		
	Budgetary	
65	Operating expenditures	\$ 22,010,000
	Transfer from TB Vote 10 ⁽¹⁾	36,936
70	The grants listed in the Estimates and contributions including:	
	(a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act;	
	(b) payments for purposes described in paragraphs 20(1) (a) and (b) and Subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and	
	(c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1981, \$50 per month instead of \$20 per month as fixed by the said Act	\$ 204,283,000
	70e To authorize the transfer of \$4,200,999 from Transport Vote 75, Appropriation Act No. 2, 1981-82 for the purposes of this Vote	1
	Transfer from: Vote 75	4,200,999
	TB Vote 10 ⁽¹⁾	31,257
71c	Payment to the Canadian National Railway Company in respect of the Federal Building Retrofit Program and the Federal Building Conversion Program	
75	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty:	
	(a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal services and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals, and	
	(b) to pay the costs of rail/water and narrow gauge/standard gauge interface, ferries and terminal	\$ 148,500,000

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
59,233,042		59,233,042		59,233,042	35,904,619	23,328,423		4,425,992
20,160,000	3,186,000	23,346,000		23,346,000	23,346,000			18,104,000
	1,003	1,003		1,003	1,003			998
	3,334,290	3,334,290		3,334,290	3,334,290			3,124,683
486,459,095	6,521,293	492,980,388		492,980,388	443,898,717	49,081,671		342,355,768
4,556,000		4,556,000		4,556,000	528,899	4,027,101		20,935,000
			10,000,000	10,000,000			10,000,000	766,168
4,556,000		4,556,000	10,000,000	14,556,000	528,899	4,027,101	10,000,000	21,701,168
224,887,000		224,887,000		224,887,000	223,449,748	1,437,252		188,724,384
102,802,000	(1,014,307) ⁽²⁾	101,787,693		101,787,693	98,643,656	3,144,037		75,028,307
20,796,944		20,796,944		20,796,944	18,803,898	1,993,046		9,878,034
36,506,000	5,768,000	42,274,000		42,274,000	42,274,000			33,098,000
	3,976	3,976		3,976	3,976			10,995
384,991,944	4,757,669	389,749,613		389,749,613	383,175,278	6,574,335		649,784,784
22,363,000	(22,363,000)		98,545,414	98,545,414	7,331,686		91,213,728	(18,545,414)
407,354,944	(17,605,331)	389,749,613	98,545,414	488,295,027	390,506,964	6,574,335	91,213,728	937,979,090
22,046,936		22,046,936		22,046,936	21,003,329	1,043,607		19,258,542
208,515,257		208,515,257		208,515,257	190,925,406	17,589,851		181,721,065
357,000		357,000		357,000	284,884	72,116		

Use of Appropriations—Continued

Vote	Program		
DEPARTMENT—Concluded			
SURFACE TRANSPORTATION PROGRAM—Concluded			
Budgetary—Concluded			
	Less transfer to: Vote 70.....	\$ 4,200,999	
	Vote 80.....	159,999	4,360,998
80	Payments to Northern Transportation Company Limited pursuant to contracts with Her Majesty for water transportation services in respect of the Keewatin Resupply operation.....	\$ 550,000	
	80e To authorize the transfer of \$159,999 from Transport Vote 75, Appropriation Act No. 2, 1981-82 for the purposes of this Vote.....	1	
	Transfer from Vote 75.....	159,999	
85	Payments to VIA Rail Canada Inc., as authorized by Transport Vote 85, Appropriation Act No. 2, 1981-82 in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to Subparagraph (c) (i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to Subparagraph (c) (ii) of the Transport Vote 52d, Appropriation Act No. 1, 1977.....	\$ 399,200,000	
	85c.....	107,000,000	
	Transfer from TB Vote 10 ⁽¹⁾	21,135	
90	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company and CN Marine Inc., for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with government approved plans for the provision of Newfoundland transportation services.....		
95	Payments to the Canadian National Railway Company (CNR) in accordance with terms and conditions approved by Treasury Board to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage-related costs incurred by CN at the request of the Minister during the testing and evaluation period.....		
Stat	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....		
Stat	Contributions to employee benefit plans.....		
	Total program—Budgetary		
	Non-budgetary		
L100	To authorize the Minister to acquire in trust for Her Majesty on such terms and conditions as may be negotiated with Canadian National Railway Company (CNR) and approved by the Governor in Council, in respect of the East Coast ferry and coastal services no par value shares in the capital stock of CNR which shares CNR shall issue. (Gross).....		
	Total Budgetary		
	Total Non-budgetary		
AIR CANADA			
	Budgetary		
	<i>Use of appropriations not required for the current year</i>		
	Non-budgetary		
Stat	Subscription of shares of Air Canada pursuant to the Air Canada Act, Section 10, 1977. The authorized capital of the corporation not to exceed \$750,000,000. (Gross).....		
Stat	Government loans to, or guarantees on behalf of Air Canada pursuant to the Air Canada Act, Section 16, 1977. The aggregate amount, of the principal, not to exceed \$750,000,000. (Net).....		
	Total program—Non-budgetary		
CANADIAN TRANSPORT COMMISSION			
	Budgetary		
105	Operating expenditures.....	\$ 27,437,000	
	105c.....	664,100	
	Transfer from: TB Vote 5 ⁽¹⁾	508,000	
	TB Vote 10 ⁽¹⁾	55,404	
	TB Vote 30 ⁽¹⁾	751,000	
110b*	Contributions, including contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977.....	\$ 26,800,000	
	Transfer from TB Vote 10 ⁽¹⁾	41,288	
Stat	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act.....		
Stat	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....		
Stat	Contributions to employee benefit plans.....		
Stat	Refunds of amounts credited to revenue in previous years.....		
	<i>Use of appropriations not required for the current year</i>		
	Total program—Budgetary		

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
144,139,002	(809,000) ⁽²⁾	143,330,002		143,330,002	143,228,847	101,155		129,009,000
710,000		710,000		710,000	641,937	68,063		420,000
506,221,135		506,221,135		506,221,135	540,617,652	(34,396,517)		451,669,097
2,000,000		2,000,000		2,000,000	972,644	1,027,356		
12,000,000		12,000,000		12,000,000	11,713,862	286,138		7,174,950
1,625,000	153,421	1,778,421		1,778,421	1,778,421			1,648,413
1,125,000	178,000	1,303,000		1,303,000	1,303,000			1,053,000
898,739,330	(477,579)	898,261,751		898,261,751	912,469,982	(14,208,231)		791,954,067
29,500,000		29,500,000		29,500,000	6,897,000	22,603,000		16,517,000
1,880,827,718	(6,926,884)	1,873,900,834	100,627,957	1,974,528,791	1,835,866,161	43,712,327	94,950,303	2,173,615,367
34,056,000		34,056,000	10,000,000	44,056,000	7,425,899	26,630,101	10,000,000	38,218,168
2,187,696								
			420,991,000	420,991,000			420,991,000	
			456,846,991	456,846,991	(14,661,076)		471,508,067	(13,382,875)
			877,837,991	877,837,991	(14,661,076)		892,499,067	(13,382,875)
29,415,504	(48,288) ⁽²⁾	29,367,216		29,367,216	28,154,729	1,212,487		24,192,288
26,841,288		26,841,288		26,841,288	22,258,145	4,583,143		22,098,244
333,900,000	5,865	333,905,865		333,905,865	333,905,865			252,262,510
51,800,000	5,119,564	56,919,564		56,919,564	56,919,564			50,728,475
2,858,000	452,000	3,310,000		3,310,000	3,310,000			2,536,000
	308	308		308	308			131
444,814,792	5,529,449	450,344,241		450,344,241	444,548,611	5,795,630		347,083,953

Use of Appropriations—Concluded

Vote

Program

NORTHERN TRANSPORTATION COMPANY LIMITED

Non-budgetary

L111e To authorize the Northern Transportation Company Limited to borrow money on behalf of Her Majesty in accordance with Section 36 of the Financial Administration Act, up to an aggregate amount not exceeding \$50,000,000 under such terms and conditions as the minister of Finance may approve

Total Budgetary

Total Non-budgetary

(1) Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

*Related to a vote included in the Main Estimates but deleted therefrom as per House of Commons Speaker's ruling of June 12, 1981.

**Approval for Northern Transportation Company Limited to borrow on the financial markets; does not entail any disbursement of funds from Transport Canada.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Less: Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1981-82	84,944	3,095		2,797	1,090		85,736
	1980-81	98,898	3,616		1,567	752		97,601
DEPARTMENTAL ADMINISTRATION—STORES REVOLVING FUND.....	1981-82	4,046						4,046
	1980-81	2,428						2,428
MARINE TRANSPORTATION	1981-82	443,899	18,781	3,000	3,335	4,930		436,383
	1980-81	342,356	16,815	3,000	3,207	3,215		334,963
AIR TRANSPORTATION	1981-82	383,175	1,851	50,382	8,100	7,150	6,198	440,758
	1980-81	956,524	1,725	32,130	6,996	5,878	7,698	992,105
AIR TRANSPORTATION—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND.....	1981-82	7,332						7,332
	1980-81	(18,545)						(18,545)
SURFACE TRANSPORTATION	1981-82	912,470	96,497		475	192		816,640
	1980-81	791,954	101,836		424	142		690,684
	1981-82	1,835,866	120,224	53,382	14,707	13,362	6,198	1,790,895
	1980-81	2,173,615	123,992	35,130	12,194	9,987	7,698	2,099,236
AIR CANADA	1981-82							
	1980-81	2,188						2,188
CANADIAN TRANSPORT COMMISSION.....	1981-82	444,549	580		2,837	476		447,282
	1980-81	347,084	38		2,672	341		350,059
Total	1981-82	2,280,415	120,804	53,382	17,544	13,838	6,198	2,238,177
	1980-81	2,522,887	124,030	35,130	14,866	10,328	7,698	2,451,483

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>1</i>	<i>(1)**</i>							
2,325,642,510	(1,397,435)	2,324,245,075	100,627,957	2,424,873,032	2,280,414,772	49,507,957	94,950,303	2,522,887,016
34,056,001	(1)	34,056,000	887,837,991	921,893,991	(7,235,177)	26,630,101	902,499,067	24,835,293

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Direction and co-ordination	6,159	6,226		85		16	6,159	6,327
Planning, research and development	19,208	17,718		40	1,145	985	20,353	18,743
Administration and common services	34,920	35,269		291	29	20	34,949	35,580
Transportation training	20,177	19,902	4,958	4,208			25,135	24,110
Contributions to employee benefit plans	6,789	6,789					6,789	6,789
	87,253	85,904	4,958	4,624	1,174	1,021	93,385	91,549
	6,176	6,605					6,176	6,605
<i>Less: receipts and revenues credited to the vote</i>	81,077	79,299	4,958	4,624	1,174	1,021	87,209	84,944
		3,095						3,095
<i>Less: receipts credited to revenue</i>	2,797	2,797					2,797	2,797
<i>Add: accommodation provided without charge by Public Works</i>								
<i>other services provided without charge by other depart-</i>								
<i>ments</i>	1,090	1,090					1,090	1,090
	84,964	80,091	4,958	4,624	1,174	1,021	91,096	85,736
DEPARTMENTAL ADMINISTRATION PROGRAM—								
STORES REVOLVING FUND								
Operations	21,418	17,681					21,418	17,681
<i>Less: receipts credited to the Fund</i>	13,635	13,635					13,635	13,635
	7,783	4,046					7,783	4,046
Total cost of program	92,747	84,137	4,958	4,624	1,174	1,021	98,879	89,782
MARINE TRANSPORTATION PROGRAM								
DEPARTMENTAL								
Direction and administration	26,265	28,668	3,029	1,920	250		29,544	30,588
Aids to navigation	105,660	103,530	25,633	21,741	111	108	131,404	125,379
Ship movement systems and services	52,789	48,620	7,503	6,705			60,292	55,325
Icebreaking, Arctic and other ship support	72,192	64,269	44,480	43,738			116,672	108,007
Marine search and rescue	29,951	28,132	9,673	8,856	348	342	39,972	37,330
Regulatory	20,284	19,854	5,155	4,481	28	14	25,467	24,349
Public wharves and harbours	8,672	9,385	58	35			8,730	9,420
Contributions to employee benefit plans	23,346	23,346					23,346	23,346
	339,159	325,804	95,531	87,476	737	464	435,427	413,744
	11,074	12,094					11,074	12,094
<i>Less: receipts and revenues credited to the vote</i>	328,085	313,710	95,531	87,476	737	464	424,353	401,650
*CROWN CORPORATIONS								
Major ports	62,567	39,239					62,567	39,239
Pilotage services	640	639					640	639
Bridges	5,420	2,371					5,420	2,371
	396,712	355,959	95,531	87,476	737	464	492,980	443,899
		18,781						18,781
<i>Less: receipts credited to revenue</i>	3,000	3,000					3,000	3,000
<i>Add: accommodation provided without charge by this depart-</i>	3,335	3,335					3,335	3,335
<i>ment</i>								
<i>accommodation provided without charge by Public Works</i>								
<i>other services provided without charge by other depart-</i>								
<i>ments</i>	4,930	4,930					4,930	4,930
Total cost of program	407,977	348,443	95,531	87,476	737	464	504,245	436,383

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT—Concluded								
AIR TRANSPORTATION PROGRAM								
Direction and administration	34,008	35,226	918	789	225	225	35,151	36,240
Airports and associated ground services	93,913	97,224	59,183	50,870	19,842	18,075	172,938	166,169
Air navigational services	231,997	240,150	35,692	30,679	650	424	268,339	271,253
Regulatory services	61,976	64,142	18,970	16,306	80	80	81,026	80,528
Contributions to employee benefit plans	42,274	42,274					42,274	42,274
	464,168	479,016	114,763	98,644	20,797	18,804	599,728	596,464
<i>Less:</i> anticipated capital lapse			12,975				12,975	
receipts and revenues credited to the vote	197,003	213,289					197,003	213,289
	267,165	265,727	101,788	98,644	20,797	18,804	389,750	383,175
<i>Less:</i> services provided without charge to other departments	6,198	6,198					6,198	6,198
receipts credited to revenue		1,851						1,851
<i>Add:</i> accommodation provided without charge by this department	50,382	50,382					50,382	50,382
accommodation provided without charge by Public Works	8,100	8,100					8,100	8,100
other services provided without charge by other departments	7,150	7,150					7,150	7,150
	326,599	323,310	101,788	98,644	20,797	18,804	449,184	440,758
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND								
International airports	241,243	189,943	61,036	53,043			302,279	242,986
National airports	140,479	102,315	22,358	19,430			162,837	121,745
	381,722	292,258	83,394	72,473			465,116	364,731
<i>Less:</i> anticipated capital lapse			9,172				9,172	
receipts credited to the Fund	357,399	357,399					357,399	357,399
	24,323	(65,141)	74,222	72,473			98,545	7,332
Total cost of program	350,922	258,169	176,010	171,117	20,797	18,804	547,729	448,090
SURFACE TRANSPORTATION PROGRAM								
Direction and administration	377	576			7,238	7,231	7,615	7,807
Highway transport	9,629	10,898	1,552	1,505	9,978	9,951	21,159	22,354
Water transport	145,833	145,292	492	177	34,226	34,212	180,551	179,681
Railway transport	523,245	555,615			100	100	523,345	555,715
Urban transport	2,669	1,893	66	64	69,608	52,077	72,343	54,034
Grain transport	2,802	2,443			89,144	89,133	91,946	91,576
Contributions to employee benefit plans	1,303	1,303					1,303	1,303
	685,858	718,020	2,110	1,746	210,294	192,704	898,262	912,470
<i>Less:</i> receipts credited to revenue		96,497						96,497
<i>Add:</i> accommodation provided without charge by Public Works	475	475					475	475
other services provided without charge by other departments	192	192					192	192
Total cost of program	686,525	622,190	2,110	1,746	210,294	192,704	898,929	816,640
CANADIAN TRANSPORT COMMISSION								
Air transport	5,478	5,327	10	19	2,000	1,605	7,488	6,951
Rail transport	12,157	11,367	35	54	358,747	354,560	370,939	365,981
Road transport	2,098	1,947	3	9	56,919	56,919	59,020	58,875
Other transport	1,535	1,529	6	11			1,541	1,540
Research and analysis	4,980	4,461	9	6			4,989	4,467
Administration	6,336	6,679	31	56			6,367	6,735
	32,584	31,310	94	155	417,666	413,084	450,344	444,549
<i>Less:</i> receipts credited to revenue		580						580
<i>Add:</i> accommodation provided without charge by Public Works	2,837	2,837					2,837	2,837
other services provided without charge by other departments	476	476					476	476
Total cost of program	35,897	34,043	94	155	417,666	413,084	453,657	447,282

* Payment for the excess of expenditures over revenues and advances.

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
<i>Planning, research and development</i>			
Transportation research to universities, other organizations, university students and other individuals	730	590	578
<i>Administration and common services</i>			
National Transportation Week Committee	20	20	15
	750	610	593
Contributions			
<i>Planning, research and development</i>			
Contributions for the support of transportation studies at universities and other institutions	372	375	377
Summer Canada—Student Employment Program	9		
Provincial and municipal governments for research and demonstration projects	20	20	5
Contribution to Mobility International 1981 Conference	23	16	
	424	411	382
	1,174	1,021	975
MARINE TRANSPORTATION PROGRAM			
Grants			
<i>Regulatory</i>			
Nautical services			
Grants to institutions assisting sailors:			
British Sailors' Society (Canada)	10	10	10
Mariners' House of Montreal, Montreal P Q	1	1	1
Steamship inspection			
Canada Safety Council	2	2	2
	13	13	13
Contributions			
<i>Direction and administration</i>			
Contribution to the City of Vancouver towards the construction of access roads in conjunction with the Pier BC Development Project at the Port of Vancouver, British Columbia	250		
Summer student employment	104	103	
<i>Aids to navigation</i>			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	7	5	6
<i>Marine search and rescue</i>			
Contribution to the Canadian Red Cross Society in respect of its boating safety program	250	250	200
Compensation for Canadian Marine rescue auxiliary vessels used for authorized search and rescue incidents	98	92	17
<i>Regulatory</i>			
Canada's share of the cost of the North Atlantic Ice Patrol	15	1	1
<i>Expenditures not required for the current year</i>			1
	724	451	225
	737	464	238
AIR TRANSPORTATION PROGRAM			
Grants			
<i>Direction and administration</i>			
<i>Expenditures not required for the current year</i>			2
<i>Regulatory services</i>			
Royal Canadian Flying Clubs Association	25	25	29
Grants to flying clubs, schools and instructors	55	55	49
<i>Expenditures not required for the current year</i>			21
	80	80	101
Contributions			
<i>Direction and administration</i>			
Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, Chapter A-3, Revised Statutes of Canada, 1970, as amended:			
Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	225	225	337
<i>Airports and associated ground services</i>			
Contributions towards the operation of municipal or other airports	13,939	12,642	8,595
Contributions towards the operation of Toronto Island Airport	350	223	366
Contributions to assist in the establishment of local airports and related facilities	5,523	5,182	99
Summer student employment	30	28	26
<i>Expenditures not required for the current year</i>			59
<i>Air navigational services</i>			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	632	407	290
Payments to an international agency for the operation and maintenance of the Aerosat Co-ordination Office	18	17	5
	20,717	18,724	9,777
	20,797	18,804	9,878

Grants and Contributions—Continued

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
DEPARTMENT—Continued			
SURFACE TRANSPORTATION PROGRAM			
Grants			
<i>Highway transport</i>			
Roads and Transportation Association of Canada	108	108	108
<i>Expenditures not required for the current year</i>			25
<i>Water transport</i>			
Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	11,020	11,011	9,929
Province of Newfoundland in respect of the provision of coastal ferry services	1,738	1,737	1,545
Province of Quebec in respect of the provision of coastal freight and passenger ferry services	2,198	2,198	1,977
Province of Newfoundland in lieu of capital improvements to and/or construction of ferry terminals and wharves	2,800	2,800	
Province of Newfoundland in respect of the construction of a causeway between Greenspond and Shambler's Cove..	2,400	2,400	
Newfoundland Steamships Limited in lieu of subsidizing a water service between Montreal, Quebec and the Newfoundland ports of Corner Brook and St. John's	3,400	3,400	
<i>Urban transport</i>			
Operation Lifesaver Committee in support of highway-railway grade crossing safety programs	75	70	14
	23,739	23,724	13,598
Contributions			
<i>Direction and administration</i>			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services trans- ferred to Canadian National Railways	1,460	1,458	1,310
Railway Employee's Provident Fund:			
Intercolonial and Prince Edward Island Railway Employee's Provident Fund—Payment to Canadian National Railways in respect of the 1981 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employee's Provident Fund Act so as to make the minimum allowance payable in the calendar year 1981 \$50 per month instead of \$20 per month as fixed by the said Act	4,000	3,995	4,224
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	1,778	1,778	1,648
<i>Highway transport</i>			
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway network	8,270	8,261	16,156
Contributions, in accordance with Federal/Provincial Agreement approved by Treasury Board to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in capital improvements to the intercity bus systems	1,519	1,518	76
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	50	35	28
Contributions in respect of a Summer Youth Employment Program	31	30	37
<i>Expenditures not required for the current year</i>			7,504
<i>Water transport</i>			
Contributions for ferry and coastal passenger and freight services	10,670	10,665	10,974
<i>Grain transport</i>			
Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	77,000	77,000	70,000
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	12,000	12,000	8,676
Canadian National Railway Company and Canadian Pacific Limited for 50 per cent of the cost of rehabilitating 2,000 boxcars to be used exclusively for grain service in Western Canada for a minimum period of 5 years	144	133	4,215
<i>Railway transport</i>			
Western Transportation Advisory Council in support of improvements to rail service through the Vancouver Terminal areas	100	100	64
<i>Urban transport</i>			
Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act, and in respect of studies for an improved urban environment	134	123	2,602
Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council	69,399	51,884	42,238
<i>Expenditures not required for the current year</i>			20
	186,555	168,980	169,772
	210,294	192,704	183,370
	233,002	212,993	194,461

Grants and Contributions—Concluded

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
CANADIAN TRANSPORT COMMISSION			
Contributions			
<i>Air transport</i>			
Payment of operating subsidies to regional air carriers	2,000	1,605	1,678
<i>Rail transport</i>			
Maritime Freight Rates Act (R.S. c. M-3)			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1981:			
Canadian National Railway Company	13,575	9,248	9,092
Canada and Gulf Terminal Railway	121	122	100
Canadian Pacific Railway Company	614	794	479
Dominion Atlantic Railway	270	291	286
Devco Railway (Cumberland Railway Company)	47		15
Canadian Pacific Express Company Limited	173	175	145
Student Summer and Youth Employment	41	37	303
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act (R.S. c. R-2)	333,906	333,906	252,263
Contributions for the purposes set out in Subsection 20 (1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvements of a grade separation where payment was not ordered prior to September 1, 1977	10,000	9,987	10,000
<i>Road transport</i>			
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act (R.S. c. A-18)	56,919	56,919	50,728
	417,666	413,084	325,089
Total	650,668	626,077	519,550

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Air Transportation										
	Departmental Administration			Self-supporting Airports and Associated Ground Services			Surface Transportation Program	Subtotal	Air Canada	Canadian Transport Commission	Total
	Program	Stores Revolving Fund	Marine Transportation Program	Program	Revolving Fund						
(1) Salaries and wages	45,719 43,791 34,479		162,722 158,595 137,971	296,152 298,309 260,532	59,489 59,489 51,093	8,650 8,551 7,503	572,732 568,735 491,578		23,337 22,241 19,500	596,069 590,976 511,078	
(1) Other personnel costs	6,789 7,821 5,495		27,026 28,611 19,989	54,333 56,143 45,070	2,897 2,897 2,443	1,621 1,475 1,240	92,666 96,947 74,237		3,310 3,310 2,536	95,976 100,257 76,773	
(2) Transportation and communications	3,868 4,489 3,325		17,907 20,765 16,534	39,500 45,234 36,000	2,325 2,325 1,758	1,118 1,110 909	64,718 73,923 58,526		2,205 2,296 1,854	66,923 76,219 60,380	
(3) Information	994 797 722		2,351 992 1,661	503 1,060 658	422 422 256	408 654 294	4,678 3,925 3,591		303 343 203	4,981 4,268 3,794	
(4) Professional and special services	23,511 21,937 17,378		42,118 40,952 31,964	27,044 34,745 26,125	50,433 50,433 40,168	7,592 6,968 4,552	150,698 155,035 120,187		2,741 2,275 1,806	153,439 157,310 121,993	
(5) Rentals	1,171 1,369 1,118		4,618 4,764 4,216	4,840 4,510 3,943	1,007 1,007 760	276 166 142	11,912 11,816 10,179		120 98 80	12,032 11,914 10,259	
(6) Purchased repair and upkeep	969 1,016 829		28,053 20,094 (8) 25,087	9,264 11,883 9,061	9,424 9,424 8,399	839 517 405	48,549 42,934 43,773		76 72 66	48,625 43,006 43,839	
(7) Utilities, materials and supplies	4,073 4,674 3,309	17,681 17,681 14,598	55,146 49,442 40,994	42,326 44,643 36,049	32,835 32,835 28,333	736 1,008 664	152,797 150,283 123,947		454 629 561	153,251 150,912 124,508	
(8) Construction and acquisition of land, buildings and works	3,266 2,978 9,138		9,824 8,682 5,472	36,732 39,878 27,545	61,640 61,640 30,634	492 183 344	111,954 113,361 73,133			111,954 113,361 73,133	
(9) Construction and acquisition of machinery and equipment	1,669 1,636 3,368		72,593 69,214 57,898	54,972 40,359 34,528	5,036 5,036 6,448	1,618 1,563 1,683	135,888 117,808 103,925		94 155 91	135,982 117,963 104,016	
(10) Grants, contributions and other transfer payments	1,174 1,021 975		737 464 238	20,797 18,804 9,878		210,294 192,704 183,370	233,002 212,993 194,461		417,666 413,084 325,089	650,668 626,077 519,550	
(12) All other expenditures	182 21 23,595	3,737	80,959 53,417 14,171	290 896 650,512	230,436 139,223 125,596	664,618 697,571 590,848	980,222 891,128 1,404,722	2,188	38 46 (4,702)	980,260 891,174 1,402,208	
(1-12) Total	93,385 91,550 103,731	21,418 17,681 14,590	504,054 455,992 356,195	586,753 596,464 1,139,901	455,944 364,731 295,888	898,262 912,470 791,954	2,559,816 2,438,888 2,702,259	2,188	450,344 444,549 347,084	3,010,160 2,883,437 3,051,531	
(13) Less: receipts and revenues credited to the vote	6,176 6,605 4,833	13,635 13,635 12,162	11,074 12,094 13,839	197,003 213,289 183,377	357,399 357,399 314,433		585,287 603,022 528,644			585,287 603,022 528,644	
Total net expenditures	87,209 84,945 98,898	7,783 4,046 2,428	492,980 443,898 342,356	389,750 383,175 956,524	98,545 7,332 (18,545)	898,262 912,470 791,954	1,974,529 1,835,866 2,173,615	2,188	450,344 444,549 347,084	2,424,873 2,280,415 2,522,887	

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects
(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*				
DEPARTMENTAL ADMINISTRATION PROGRAM				
<i>Transportation training</i>				
Canadian Coast Guard College—Sydney, NS	19,463	255	1,092	19,021
Transport Training Institute—Cornwall, Ont	61,048	619	1,080	59,733
Electronic equipment for marine training	6,860	1,356	344	1,744
Canadian Coast Guard College—Physical training facilities—Sydney, NS	6,100	200	713	713
Air traffic control simulation systems	1,007		189	842
MARINE TRANSPORTATION PROGRAM				
DEPARTMENTAL				
<i>Aids to navigation</i>				
V T M Study—Phase II	645		136	136
Loran “C” East Coast	11,234	6,950	4,779	7,268
Replacement of gyrocompasses for vessels	2,090	274	238	965
Replacement of navigational radars for vessels	2,281	413	312	1,576
Decca improvements—East Coast	526	146	170	423
Lightpier Replacement Program—Beauharnois to Sarnia	2,081	827	237	1,637
Dartmouth Base—Wharf electrical system	293		315	389
Fleet Capital Investment Plan (FCIP):				
Replacement of Dumit	4,700		68	3,914
Type 1000—Contract design	640	800		
Type 1050—Contract design	250			
Type 800—Construction of two ships	4,280	1,340		
Major refit—“Sir Humphrey Gilbert”	8,490	70		
Major refit—“Tupper”	1,980	940		
Marine projects (eg. barges, hovercraft, capital modifications above \$100K)	2,900	2,900		
Lightstation Automation Pilot Project, Phase II	1,639	959		
CCGS Wolfe—Repairs due to fire damage	2,859	370	970	1,997
Miramichi Aids, NB	2,019	734	855	855
Loran “C” Station, Port Hardy, BC	1,900		4	1,872
CCGV “Camsell”: capital repairs and refurbishing	5,107		543	4,885
Two navigation aids tenders to replace Remy and Parry Sound	2,009			2,007
<i>Ship movement systems and services</i>				
Relocate Tofino Radio Station	900		24	884
Communications control system	350	82	71	309
VTM System—Les Escoumins	4,854	1,201	586	4,750
Extension of VHF radio coverage—West Coast	6,847	1,251	1,069	1,495
Tapo recorders—Radio stations	1,800	500	508	860
VTM—West Coast	18,355		82	18,309
Radar spares—Vessel traffic management system	333	333	363	363
Replace CG Radio Operations Bldg. at Grindstone, Magdalen Islands	968	437	113	125
Install VTM System, Prince Rupert, BC	2,284	90		
HF/SSB transmitters—Coast stations	5,275	1,150	840	4,129
<i>Icebreaking, Arctic and other ship support</i>				
Ice Covered Waters Program:				
Pollution counter-measures equipment	2,601	738	735	735
National Spares Program	450		336	336
Parametric studies	1,150	250		
Extension of conventional aids in the Arctic	1,000	400	371	614
Replacement of CCGS “D'Iberville” Third ‘R’ class icebreaker	67,736	42,454	40,685	58,456
Fleet Capital Investment Plan:				
*Type 1100—Contract Design	1,000	1,000	260	260
Installations of HF/SSB radio telephones on CG vessels	3,086	160	161	3,045
Facsimile terminals for CCG vessels	776	150	197	197
Helicopter Homing Beacons	1,014	129		
Loran “C” receivers for CG vessels	789	300	248	248
Polar icebreaker design	1,483		761	761
Fleet Replacement Program: engineering and design	119,492		28	116,598
Construction of an air cushion icebreaking platform	2,100		34	1,483
R & D ACIB Design completion	250		236	236
<i>Direction and administration</i>				
Building 1074—Frobisher Bay	573		613	613
<i>Marine search and rescue</i>				
Seven marine search and rescue vessels (two cutters, two lifeboats, two crash boats and one steel tug)	9,499	6,185	3,848	4,864
Marine search and rescue vessels (two 21 metre cutters)	5,649	250	294	3,740
Marine search and rescue offshore supply vessel (West Coast)	6,350	2,200	1,890	6,290
Replacement of crash boat—(Kitsilano Base)	647	447	85	85
Type 305—Shipegan (improved lifeboat)	1,636	708		
Type 400—Victoria (21 metre)	2,895	1,254		
Type 400—Meaford (Spume) (21 metre)	2,895	1,254		
Type 400—St. John's (21 metre)	2,896	627		
Type 600—Offshore cutter, NS (Jackman)	5,100		496	5,086
Type 310—Design for Class 310 (lifeboats)	250	250		
Type 600—Design for Class 600 (offshore cutter)	500	250		
Reconstruct additional hovercraft	335	335	295	295
Replacement of CCGS Daring (Class 600)	5,000	5,000		

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
MARINE TRANSPORTATION PROGRAM—Concluded				
<i>Regulatory</i>				
Equipment for National Marine Testing and Training Program.....	10,810	2,400	1,481	6,085
<i>Public wharves and harbours</i>				
Dredging—Gros Cacouna, Que.....	4,052	4,052		
AIR TRANSPORTATION PROGRAM				
<i>Airports and associated ground services</i>				
Headquarters—Ottawa—Bulk procurement—				
Airport emergency services vehicles	9,789	3,070	683	683
Runway sweepers	1,077	560	795	1,374
Resolute Bay—Medium foam truck	368	368		
Install access control systems at 6 international and 10 domestic airports	2,057	171	207	750
Weapons explosive detection device security equipment	3,139	327	230	744
<i>Airports—</i>				
Extend and strengthen runways, taxiways, apron, lighting and other related facilities—				
Newfoundland—				
Goose Bay—				
Repairs to asphalt surfaces	360		51	82(f)
Major repairs to POL lines and systems	300		45	88(f)
Quebec—				
Mont-Joli—Overlay Runway 06-24	1,107	1,107	1,067	1,067(f)
Sept-Îles—Overlay Apron No. 1	520	520	520	520(f)
Sept-Îles—Overlay Runways 10/28, 14/32, Taxiways E and O	1,117		10	1,106(f)
British Columbia—				
Quesnel—Strengthening overlay of runway 12-30, extend ramp and taxiway..	368	317	368	368
<i>Airport development—</i>				
Newfoundland—				
Deer Lake—				
Field electrical centre	786	226	25	25
Enlarge aircraft parking type "D"	432	432	216	216
Water supply CW pumphouse	483	216	85	85
Makkovik—Construct runway, purchase equipment, construct shelter	1,711	100	56	1,646
Mary's Harbour—Construct runway	1,520		37	1,329
Nain—Construct runway	1,362		35	1,316
Stephenville—				
Upgrade emergency power supply	1,080	1,080	541	745
Extend AES Garage	280	143	73	73
Upgrade aerodrome lighting to Civil Aeronautics Standards "T"	735	735	519	709
<i>Wabush—</i>				
Parking lot and access road	1,098	201	431	1,078
Construct water supply and sewage disposal system	352		2	407(f)
Construct air terminal building and operations building	3,917		137	3,922(f)
Construct firehall, maintenance garage, sand storage building	2,401		22	2,371(f)
Provide electrical system	306		6	222(f)
Develop new ramp and taxiway complete with lighting	995		20	967(f)
<i>New Brunswick—</i>				
St Leonard—Construct municipal airport	3,816	263	274	3,809(f)
Charlo—Develop and relocate operations complex, ramp, taxiway, extend runway, etc.	6,046		32	5,509(f)
<i>Quebec—</i>				
Îles-de-la-Madeleine—New air terminal building and public parking	1,882	1,774	1,844	1,844(f)
Sept-Îles—				
Resurface Apron No. 1	520	520	520	520(f)
Improvement to the water system	765	447	550	745
Chevery—Construct maintenance garage and provide equipment	289	289	289	289(f)
Natashquan—Construct maintenance garage	285		284	284(f)
Baie Comeau—Public parking	356		25	356(f)
Mont Joli—Public parking	380		117	374(f)
Mont Joli—Repair runway	1,107		1,067	1,067(f)
Bagotville—Public parking	295		81	269(f)
Blanc Sablon—Construct garage and air terminal building	495		495	495(f)
<i>Ontario—</i>				
Hamilton—Land acquisition and consultant studies	4,112	3,508	2,620	2,623
Kapuskasing—Extend Runway 17-35	2,400	750	46	2,339(f)
North Bay—Reconstruct portions of Runway 08-26, Taxiways H and L	1,725	1,656	1,378	1,378
Sarnia—Purchase of additional land	275	164		214
Toronto International Airport No. 2—Land acquisition, administration and property management	140,503	3,259	3,104	129,180
Hamilton—Land acquisition	349		285	287(f)
Warton—Resurface Runway 05-23 and Taxiway "A"	907	907	811	811
Timmins—Taxiway apron	1,763		1,489	1,489
<i>Manitoba—</i>				
Gillam—Gravel re-surfacing—Runway, apron and taxiway	585	485	629	630
Thompson—Repairs to foundation of the air terminal building	495	495	517	517

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Airports and associated ground services—Concluded</i>				
<i>Airport development—Concluded</i>				
Saskatchewan—				
Lac La Ronge—Equipment garage	75	47	51	98
Prince Albert—				
Maintenance garage	395			385
Overlay and expand apron	400		315	315
La Ronge—Construct crosswind runway	384		246	416
Pave/light Taxiway "D"	349		11	11
Alberta—				
Fort McMurray—Field electrical centre/Interruptible power unit/High intensity approach lighting/High intensity runway lighting/Re-route cable	1,579	1,133	608	608
Grande Prairie—				
New air terminal building and related work	3,086	36	35	1,018
Maintenance garage	1,075	530	914	1,049
Lethbridge—New air terminal building and related work	2,337	30	49	651
Villeneuve—				
Construct taxiways, aircraft apron and roads	537	537		
Pave runway and taxiway	1,333		891	891
Lethbridge—Upgrade water utility system	370		3	371
Villeneuve—Construct control tower	1,421			
British Columbia—				
Castlegar—Construct firehall, additional maintenance facilities	378	378	50	50
Fort Nelson—				
Overlay Runway 07-25 and Taxiway "E"	820	820	515	515
New water supply and pump house	309		249	249
Re-roof A and B garage and workshop	358		186	186
Fort St. John—				
Overlay Runway 02-20, taxiway and lights	1,042	1,042	817	817
Upgrade water main	1,165	47		
Interim pre-board security screening and terminal renovation	328	328	249	249
Kelowna—Expand air terminal building and parking lot	1,384	610	218	218
Prince George—Resurface Taxiways A, B, C and overlay Taxiway "D"	315	315	288	288
Quesnel—Repairs to Frost Heaves	368		368	368(f)
Arctic airports—				
Northwest Territories—				
Clyde River—Provide visual landing aids	299	75		
Coral Harbour—Revisions to high intensity lighting including strobes	362	272	305	404
Gjoa Haven—Construct runway for Arctic "D" Airport	1,875	1,135	414	689
Hall Beach—Maintenance garage	940	803	838	937
Igloolik—Reconstruct airport to Civil Aeronautics Code "D" Standards	1,188	917	512	802
Nanisivik—				
Airport development	4,918	204		4,610
Extend runway	520	36		44
Rankin Inlet—Runway Improvements and gravel crushing program	1,469	679	767	1,424
Spence Bay—				
Runway extension	889	314	1	126
Medium intensity lighting	277	176	182	249
Whale Cove—Medium intensity lighting	268	234	123	124
Fort Liard—Develop airport	1,490	578	1	1,001
Fort Norman—Develop airport	1,070	392	167	567
Sachs Harbour—Develop airport	1,989	428	436	1,423
Baker Lake—Sewage treatment improvements	290			229
Grise Fjord—Runway development	430		4	430
Repulse Bay—Construct runway, parking apron and taxiway for Arctic "C" Airport	2,994		125	1,069
Hay River—Leveling runway and providing blast pads	1,758	1,758	1,381	1,381
Spence Bay—Runway improvements	889	314	1	126
Aklavik—Upgrade airport to Arctic "C" Standard	1,069		95	317
Miscellaneous—				
Vancouver Regional Office—National security program	2,102	884		139
<i>Air navigational services</i>				
Headquarters—Ottawa—Bulk procurement—				
Joint enroute terminal system—Phase I	33,237	2,000	2,930	26,438
Transmissometer retrofit	577	48		
Gander automated air traffic system	1,512	212	163	1,508
Runway visual range	2,716	798	102	1,359
Operational information display system enhancements	1,119	538	28	421
National flight data processing	3,430	1,250	1,063	1,571
Radar no break power (replace airway and airport surveillance Radar-1)—				
Remote uninterruptible power unit	1,130	133	91	1,025

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Air navigational services—Continued</i>				
<i>Headquarters—Ottawa—Bulk procurement—Concluded</i>				
Replacement program secondary surveillance radar defruiters	475	10	60	473
Radar network modernization program	114,301	2,500		63
Integrated communication control equipment	14,885	159	87	14,434
Provide aircraft noise monitoring systems	966	208		486
Modular communication control system	1,983	551	285	1,164
Multi-channel magnetic recording	912	389	604	609
Solid state automatic terminal information systems—Phase 2	255	100	11	11
Very high frequency fixed tuned receivers	288	6	6	326
Mobile very high frequency amplitude modulation transceivers	738	187	437	487
Air/ground radio equipment	2,095	864	860	2,087
Emergency power supplies communication	560	250	176	176
Very high frequency transceiver procurement	1,508	519		
Very high frequency communication antennas	438	213	50	50
High power non-directional beacon (South)	921	473	477	880(f)
High power non-directional beacon (North)	276	13		276(f)
Low power non-directional beacon	734	97	195	784(f)
Enroute aids electrical generating plants	430	100		
Very high frequency omnirange/distance measuring equipment systems procure- ment	6,189	2,500	889	2,345
Distance measuring equipment—100 and 100A update	275	220		
Distance measuring equipment procurement (North)	478	278		
Procurement of very high frequency omnirange/distance measuring equipment remote control systems	480	260	6	6
Calibration standard laboratory equipment	500	56	41	425
Flight inspection avionics for KA 100	466	389		
Instrument landing system equipment procurement (South)	4,115	600	628	2,018
Instrument landing system equipment procurement (North)	825	68	19	471
Tube Type Instrument Landing System Replacement Program (South)	5,200	530		
Tube Type Instrument Landing System Replacement Program (North)	1,011	265		
Microwave landing system research and development	346	60	60	193
Provision of French equipment manuals	2,748	500	197	505
Aviation communications systems simulators	1,003	8	2	996(f)
Establish air traffic control simulation centre	4,367			4,349
Communication receiving equipment	420			26
High frequency transmitters 5 kilowatts	1,050			998
Reduce noise in visual omnirange/tactical air navigational aid building	282		2	276(f)
Low frequency/High frequency communications transmitters	385			
Advance microwave landing system procurement	1,008		143	165
Telecom Information Management Systems—TIMS	1,123		200	200
<i>Headquarters—Ottawa projects—</i>				
AEROSAT Co-ordinated Program	8,270	120		973
Develop new flight inspection system and retrofit 5 King Aircraft 100 AK	3,305	436	98	2,229
<i>Regional projects—</i>				
<i>Newfoundland—</i>				
<i>Gander—</i>				
Construct new area control centre and related works	7,004	691	153	6,422
Rehabilitation of Gander transmitter site	477		22	84
Install instrument landing system Runway 13	1,001		233	855
Expand and improve communications system radar	1,816			619
<i>St. John's—</i>				
Install integrated precision approach system Runway 11	660	556	292	447
Replace localizer equipment, glide path equipment, and localizer antenna array	849			474
Goose Bay—Install visual omni range/distance measuring equipment	394		1	193
<i>New Brunswick—</i>				
Fredericton—Replace instrument landing system equipment Runway 15/33	783		8	252
<i>Prince Edward Island—</i>				
Charlottetown—Construct control tower and operations building	2,778	1,680	22	22
<i>Quebec—</i>				
Fort Chimo—Relocate flight information station	259	259	17	17
Îles-de-la-Madeleine—Install very high frequency omnirange/distance measur- ing equipment	443	30	21	365
Mont Joli—Relocate very high frequency omnirange	353	80	33	231
Montreal Area Control Centre—Joint enroute terminal system	275	15		553(f)
Poste de la Baleine—New operations building and dwellings	508		1	485
Gaspé—Install VOR/DME	1,151	582	53	53
<i>Ontario—</i>				
Marathon—Install very high frequency omnirange/distance measuring equip- ment	1,126	496	59	73
Sault Ste. Marie—Replace instrument landing system—Runway 11	593	563	486	518
Timmins—Install full instrument landing system—Runway 03	2,446	1,723	1,073	1,127
Regional Office—Replace DND ultra high frequency equipment	334	45	45	292
Dryden—Establish instrument landing system on Runway 11	468	60	22	343

Budgetary Expenditure of Major Capital Projects—Continued

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
<i>Air navigational services—Concluded</i>				
<i>Regional projects—Concluded</i>				
Toronto—New Air Traffic Control Centre	9,181		101	6,567
Toronto International—Replace Tube Type Standard VOR	254		64	218
Headquarters—SSR Open Array Antenna	420			376
<i>Manitoba—</i>				
St. Andrews—Replace existing control tower	975	715	800	854
Winnipeg—Modifications—Joint enroute terminal system	699	20		
Winnipeg—JETS digitizing	365		9	118
Winnipeg—Modifications to administration building	719		7	690
<i>Saskatchewan—</i>				
Prince Albert—Establish combined tower and operations building	1,142			44
<i>Alberta—</i>				
Edmonton—				
Joint enroute terminal system	520	54	71	378
Air Operations Centre	10,041	608	603	9,937
Villeneuve—Construct tower	1,581	167	41	41
<i>Whitecourt—</i>				
Very high frequency omnirange/distance measuring equipment	736	99		
Supply and install VOR/DME	342	223	21	211
Calgary—Modifications to air operations centre	363		31	358
Fort McMurray—Construct air traffic control tower	1,058		105	1,038
<i>British Columbia—</i>				
Fort Nelson—Air traffic control tower	1,635	429	32	32
<i>Vancouver—</i>				
Extend and modify area control centre/aeradio building	5,347	75	173	5,203
Renovate control tower cab interior	312	66	50	50
Victoria—Establish instrument landing system—Runway 08	1,349	984	444	717
Abbotsford—Replace control tower/aeradio	1,681		17	565
Fort St. John—Combined air operations building	1,648			1,638
Campbell River—Move aeradio station	274			167
<i>Arctic projects—</i>				
Northwest Territories—				
Frøbisher—Relocate instrument landing system	265	265		
Rankin Inlet—Establish very high frequency omnirange/distance measuring equipment	264	43	42	132
<i>Regulatory services</i>				
Headquarters—Ottawa—				
Aviation safety engineering facility	1,924	359	347	1,911
<i>Ontario—</i>				
Headquarters—Purchase of a "Challenger" Aircraft and associated spares	11,000			10,020(f)
Headquarters—Purchase of a "Challenger" Aircraft and associated spares	13,560	13,560	13,148	13,148
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND				
<i>Charlottetown National Airport</i>				
New air terminal building	5,859	500		58
Construct parking lot and road system	1,778	100		144
Construct maintenance garage, firehall and field electric centre	2,889	415		2,370
Construct ramp and taxiways with lighting	1,907	169		1,738
Land acquisition	3,100			1,548
Air terminal building expansion (old building)	250	250	220	220
<i>Fredericton National Airport</i>				
Upgrade waste water treatment plant	505	27	503	503
Upgrade field electrical facility	698	698	473	473
Enlarge reservoir and upgrade pumps	276	276	320	320
<i>Gander International Airport</i>				
Expand and modify air terminal building	8,750	3,360	1,676	6,475
Flight kitchen expansion air terminal building	478		83	459
Strengthen Taxiways A2-A3	1,042		21	756
<i>Halifax International Airport</i>				
Construct firehall	887	887	634	645
Renovate maintenance garage, firehall and airport services building	335	335		
Resurface Taxiways E, F, G, H and stabilize shoulders	1,096	1,096	748	
Replace and resurface flat roof joints	375		20	280
Enclose sprayed on asbestos	495		89	493
<i>Moncton National Airport</i>				
Energy Conservation Program	347		268	295
Upgrade uninterruptible power distribution system	307	10		
Energy project retrofit	362	268	268	268
<i>Saint John National Airport</i>				
Perimeter fencing	459	459	54	54
New maintenance garage, sand storage building and firehall	2,265			1,905
Upgrade road to new combined services building	390	73	115	115

Budgetary Expenditure of Major Capital Projects—Continued (in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Continued				
AIR TRANSPORTATION PROGRAM—Continued				
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Continued				
<i>St John's National Airport</i>				
Disposal system modifications	2,131	1,483		1,000
Install 330,000 gallon reservoir with pump house and water mains	480	480		
Resurface portion of Runway 17/35	676	676		
Project team costs	400	400		
Install high intensity approach lighting	516			464
Modify roadway system, establish paying facility	269			206
<i>Sydney National Airport</i>				
Replace water treatment system and expand water reservoir	278	278	260	260
<i>Dorval National Airport</i>				
Replace belts and handrails of moving sidewalks	1,396	1,396		
Modification to burner control	255	251	424	424(f)
Energy conservation	1,420	500	399	899
<i>Mirabel International Airport</i>				
Passenger transportation vehicle garage	2,655		64	2,500
Filling of joints in concrete pavement	700		99	467(f)
<i>Quebec National Airport</i>				
Second access road	650	500		32
Repair Runway E12-30, Taxiways D and E	726			729
Asbestos Programme—Maintenance garage	178	178		
<i>London National Airport</i>				
Construct sewage system	997	158	187	187
<i>Ottawa National Airport</i>				
Improve normal and emergency power supply and distribution system	2,187	736	372	372
Improve heat distribution	2,112	773	728	1,492
Apron 1 (air terminal building) reconstruction—Phase 2	1,462	1,462	1,429	1,429
Roof repairs to air terminal building	273		270	270(f)
Headquarters—Procurement of snowblowers	1,035	1,035		
<i>Toronto International Airport</i>				
Terminal 1, Phase I	33,246	7,634	13,523	25,769
Unapplied common construction costs	3,699	300	128	3,055
Project administration, Phase I	11,970	980	821	10,527
Recoverable capital costs—Phase I	903	227		191
Provide indoor regulators	556	556	450	450
Major repairs to Terminal 1—Apron	4,426	693	271	271
Emergency Power Plant Terminal 1	359	234	161	290
Modifications to Terminal 1—Passenger loading bridges	1,343	433	360	1,254
Telecom workshop—Computer room	478	478	349	349
Extend Romeo Taxiway	7,736	4,720	5,413	5,413
Upgrade and expand engineering data control system	404	393	223	262
Upgrade Flight Information Departure System and Baggage Information Display System (Phase I)	493	9	8	8
Terminal traffic management information system	581	180	33	83
Provide new regulator for field electrical centre	554		450	
<i>Windsor National Airport</i>				
Remove asbestos in equipment garage and re-insulate	366	218	218	218
<i>Regina National Airport</i>				
Replace equipment, maintenance, storage garage	812	382	529	775
Field electrical centre with interruptible power unit regulators and associated equipment	775	555	561	561
New air terminal building	21,984	300		
<i>Winnipeg International Airport</i>				
Replace neoprene lighting cable double circuit system	995	501	387	539
Replace asbestos insulation in Building T-51	310	310	298	298
<i>Calgary International Airport</i>				
Increase capacity of present emergency power	574	574	88	88
<i>Edmonton International Airport</i>				
Air terminal building expansion	21,711	8,461	10,650	14,804
Roof repairs—Air terminal building	397	397	183	183
Overlay runway and taxiway A, B	3,270	65		
Air terminal building and related works	5,898		60	4,693
Extension of taxiway	354	171	168	168
Expand car park (Phase I)	1,338	359	1,311	1,311
Reconstruct centre precast concrete slabs H, J, G	1,608		3	870
Road repairs and related work	472		215	415

Budgetary Expenditure of Major Capital Projects—Concluded

(in thousands of dollars)

	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
DEPARTMENT*—Concluded				
AIR TRANSPORTATION PROGRAM—Concluded				
SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—Concluded				
<i>Vancouver International Airport</i>				
Air terminal complex modifications	36,203	3,100		34,420
Air terminal complex development plan	250	150		
Construct runway and taxi fillets	419	219	203	203
<i>Victoria International Airport</i>				
Commercial apron expansion	874	48	160	160
<i>Bulk procurement items</i>				
Airport emergency services vehicles—Charlottetown	343	343		
Runway sweepers	545	320		242
All terrain vehicles	800	265		741
Access control system at Dorval	783	309	132	220
Weapons, explosives detection devices security equipment	4,217	497	34	472
Snowblowers	1,175			198
<i>Self-supporting airports</i>				
<i>Newfoundland—</i>				
St. John's—Install airport perimeter fencing	447			239
Gander—Rehabilitate main feeder cables	282		7	231
<i>Quebec—</i>				
Quebec—Expand apron	460			158
Mirabel—Airport design system	348	108	109	259
<i>Ontario—</i>				
Ottawa—Re-roof and repair four buildings	322		303	307
<i>Toronto International—</i>				
Emergency power plant T2	391	391	65	194
Renovate fire training area	312	312	262	262
Development area 2 Stage 1	2,490		203	1,615
Construct fillet hotel and Romeo	425		13	420
ATB contingency plan	250			
<i>Saskatchewan—</i>				
Saskatoon—Expand Apron I	327		542	544
<i>Alberta—</i>				
Calgary—				
Replacement of water distribution	417	216	270	336
New air terminal building complex	127,293		10	126,718(f)
<i>British Columbia—</i>				
Vancouver—Airport South Area Development	2,147	1,129	957	1,553
Victoria—Expand apron	562		160	160
SURFACE TRANSPORTATION PROGRAM				
<i>Highway transport</i>				
Specialized testing equipment for M V Test Centre	3,796	235	404	2,911
Vehicles and equipment for compliance emissions and fuel economy testing and accident and defect investigation	1,129	1,129	1,079	1,079
<i>Water transport</i>				
Requirement for various terminals and wharves in Newfoundland	4,185	1,569		648

(f) Project completed.

*Due to major regrouping in capital projects, figures have been adjusted to reflect amendments to present reporting.

**Project should be under aids to navigation.

Appendix 1

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Administrations across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Administrations and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

ADM, Finance develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and contacts are maintained between staffs responsible for the operation of the Revolving Fund and of the Auditor General's office.

BALANCE SHEET AS AT MARCH 31, 1982

FUND ASSETS	1982	1981	FUND LIABILITIES	1982	1981
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Federal Government	184,496	128,283	Outside parties	136,221	22,741
Inventories at cost			EQUITY OF CANADA		
Materials and supplies	31,778,929	27,789,174	Accumulated net charge against the Fund's authority	31,827,204	27,894,716
	31,963,425	27,917,457		31,963,425	27,917,457

The accompanying notes are an integral part of the financial statements.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Fund's authority has been augmented to \$35,700,000 by Appropriation Act No. 4, 1981-82 in anticipation of increased activities in the operating administrations.

Approved by:

A. CAMPBELL
Director, Financial Operations and Services
(Senior full-time financial officer)

N. VAN DUYYENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

August 26, 1982

STATEMENT OF NET EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982		1981	
	Estimates	Actual	Estimates	Actual
Adjusted working capital changes	2,000	4,046	2,000	2,428
Net expenditure	2,000	4,046	2,000	2,428

Appendix 1—Concluded**Stores Revolving Fund—Concluded****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
	\$	\$
Sales	13,691,569	12,092,523
Cost of sales		
Inventory, beginning of year	27,789,174	26,257,526
Less: inventory obsolescence written-off		966,585
Adjusted inventory	27,789,174	25,290,941
Purchases during the year ..	17,681,324	14,590,756
	45,470,498	39,881,697
Inventory, end of year	31,778,929	27,789,174
	13,691,569	12,092,523
Net profit (loss)		

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
	\$	\$
Source of working capital		
Increase in the accumulated net charge against the Fund's authority account	3,932,488	2,575,954
Increase in working capital	3,932,488	2,575,954
Working capital, beginning of year	27,894,716	25,318,762
Working capital, end of year	31,827,204	27,894,716
Changes in working capital components:		
Increase (decrease) in accounts receivable	56,213	(69,834)
Increase in inventories	3,989,755	2,498,233
(Increase) decrease in accounts payable and accrued liabilities	(113,480)	147,555
	3,932,488	2,575,954

**RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982**

	1982	1981
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	31,827,204	27,894,716
Add: PAYE charges against the appropriation account after March 31	136,221	22,741
Net authority used, end of year	31,963,425	27,917,457
Authority limit	35,700,000	30,000,000
Unused authority carried forward	3,736,575	2,082,543

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982****1. Purpose and authority**

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the department.

The Stores Revolving Fund was authorized by the Adjustment of Accounts Act (Bill C-22) passed July 3, 1980.

The Stores Revolving Fund has an authorized working capital limit of \$35,700,000. During the year, the authority was increased from \$30,000,000 to \$35,700,000 by Appropriation Act No. 4, 1981-82. An amount of \$25,489,058 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policy**Sales prices**

Selling prices to consumers are on the basis of acquisition costs.

3. Restatement of prior year figures

For comparative purposes, the 1981 figures in the Statement of Net Expenditure have been restated to conform to the 1982 presentation.

Appendix 2

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with the Treasury Board policy governing revolving funds and the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

The financial statements are prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the prior year. Some of the information included in these financial statements is based on management's best estimates and judgement, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the 23 airports funded by the Revolving Fund, under the functional authority of six Regional Financial Officers and the Director General, Finance, Air and are submitted to Ottawa Headquarters for review and consolidation.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within Parliamentary authorities and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Financial management and internal control systems are augmented by the maintenance of internal audit programs, where frequent contacts are maintained between the staffs responsible for Revolving Fund financial statements and the Auditor general's office. Management also seeks to assure the objectivity and integrity of data in its financial statements by selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

BALANCE SHEET AS AT MARCH 31, 1982
(in thousands of dollars)

FUND ASSETS	1982	1981
Current assets		
Accounts receivable		
Federal Government	18,211	18,027
Outside parties	27,135	26,761
Inventory of materials and supplies at lower of cost and replacement value	7,155	6,958
	52,501	51,746
Fixed assets at cost and appraised values		
(Note 3)	1,250,402	
Less: accumulated depreciation	308,019	
	942,383	920,743
	994,884	972,489

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the involvement of financial reporting in Canada and, more recently, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The 23 airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services to aviation provided by the Telecommunications and Air Traffic Control Branches of the Canadian Air Transportation Administration are charged to the airports in the Fund, however, the related assets are not included in the accounts of the airports.

Approved by:

F. MOUSSEAU
Director, Financial Operations and Services
(Senior full-time financial officer)

N. VAN DUUVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

September 15, 1982

STATEMENT OF NET (EXPENDITURE) INCOME
FOR THE YEAR ENDED MARCH 31, 1982

	1982		1981	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(18,141)	13,683	(31,169)	9,304
Add: depreciation, loss on disposal of fixed assets ..	57,335	53,455	56,800	52,864
Operating requirements	39,194	67,138	25,631	62,168
Capital acquisitions	(61,557)	(75,147)	(50,599)	(43,268)
Adjusted working capital changes		(82)		(449)
Funds from non-operational sources		759		94
Net (expenditure) income	(22,363)	(7,332)	(24,968)	18,545

FUND LIABILITIES	1982	1981
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	11,418	7,806
Outside parties	43,002	46,357
Contractors holdbacks	2,354	673
Current portion of the provision for employee termination benefits	1,984	1,644
	58,758	56,480
Long-term liability		
Provision for employee termination benefits (Note 4)	10,488	9,130
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority (Note 2(d))	(38,339)	(42,708)
Contributed capital	955,911	955,204
Accumulated surplus (deficit)	8,066	(5,617)
	925,638	906,879
	994,884	972,489

The accompanying notes are an integral part of the financial statements.

Appendix 2—Continued

Self-supporting Airports and Associated Ground
Services Revolving Fund—ContinuedSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Revenue		
Air transportation tax	137,618	121,227
Concessions	75,806	63,992
Landing fees	61,752	54,278
General terminal charges	33,565	26,342
Rentals	24,612	23,276
Aviation fuel charges	12,392	13,225
Services fees and miscellaneous charges	13,817	12,807
	359,562	315,147
Operating expenses		
Salaries and wages	61,365	54,395
Employee benefits	8,265	6,913
Materials, supplies and services	90,762	75,030
Terminal control costs	68,478	59,850
Depreciation	53,206	52,360
Headquarters and regional overhead	44,935	38,116
Grants in lieu of taxes	18,619	18,675
Loss on disposal of fixed assets	249	504
	345,879	305,843
Net profit	13,683	9,304

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Balance, beginning of year, unadjusted	5,157	(6,337)
Retroactive effect of the provision for employee termination benefits (Note 4)	(10,774)	(8,584)
Balance, beginning of year, as restated	(5,617)	(14,921)
Net profit for the year	13,683	9,304
Balance, end of year	8,066	(5,617)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Balance, beginning of year	955,204	489,953
Increase (decrease) resulting from:		
Deletion of loans from Canada		649,785
Transfer of Pickering land and development costs to Canada		(184,318)
Transfer of fixed assets from (to) Canada	707	(216)
Balance, end of year	955,911	955,204

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Sources of working capital		
Operations		
Net profit for the year	13,683	9,304
Add: items not requiring use of funds		
depreciation	53,206	52,360
loss on disposal of fixed assets	249	504
	67,138	62,168
Increase in contributed capital	707	465,251
Transfer of Pickering land and development costs ..		184,318
Proceeds from disposal of fixed assets	52	310
Increase in the accumulated net charge against the Fund's authority account	4,369	
Increase in the provision for employee termination benefits	1,358	9,130
Decrease in deposit with Receiver General for Canada		12,861
	73,624	734,038
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account		42,708
Deletion of loans from Canada		649,785
Retroactive effect of the provision for employee termination benefits		8,584
Acquisition of fixed assets	75,147	43,268
	75,147	744,345
Decrease in working capital	(1,523)	(10,307)
Working capital (deficiency), beginning of year	(4,734)	5,573
Working capital deficiency, end of year	(6,257)	(4,734)
Changes in working capital components:		
Increase in accounts receivable	558	18,465
Increase in inventory of materials and supplies	197	905
(Increase) in accounts payable and accrued liabilities	(257)	(27,724)
(Increase) in contractors holdbacks	(1,681)	(309)
(Increase) in current portion of the provision for employee termination benefits	(340)	(1,644)
	(1,523)	(10,307)

RECONCILIATION WITH AUTHORITY USED
MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Debit balance in the accumulated net charge against the Fund's authority account	38,339	42,708
Deduct: PAYE charges against the appropriation account after March 31	44,296	42,315
Add: amounts credited to the appropriation account after March 31	17,171	18,152
Net authority provided, end of year	11,214	18,545
Authority limit	80,000	80,000
Unused authority carried forward	91,214	98,545

Appendix 2—Continued

Self-supporting Airports and Associated Ground Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Purpose and authority

The Airports Revolving Fund was established in 1969 and authorized by vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver and the land which was acquired at Pickering, Ontario for the purpose of constructing an airport.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports and fourteen national airports. At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament through the passage of the "Adjustment of Accounts Act" repealed all votes in respect of the accounts of the Airports Revolving Fund. Section 31 of the Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of \$80 million.

Effective March 31, 1981, the land, which was acquired at Pickering, Ontario for the purpose of constructing an airport, was transferred to the Department of Transport.

2. Significant accounting policies

(a) Inventory

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is carried at the lower of cost and replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraisal values as established by Transport Canada in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 in connection with the addition of nineteen airports (Note 1) are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets to or from Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest during construction incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to revenue.

(c) Depreciation

Depreciation is charged, on a straight-line method, based on the estimated useful lives of the assets. However, depreciation on additions, renewals and betterments to an asset is calculated using the rate initially determined for the existing asset.

The depreciation rates used within the major classes of assets are as follows:

Terminal and facilities	2.5%—5.0%
Waiting room furniture and fixtures ..	20.0%
Runways and other paved surfaces	3.3%—5.5%
Machinery	3.3%—5.0%
Equipment —Static	5.0%—9.0%
—Mobile	6.0%—18.0%
Amortization of airport development costs (excluding interest)	10.0%
Amortization of capitalized interest	4.2% (average rate)

(d) Accumulated net charge against the Fund's authority

The balance in the "accumulated net charge against the Fund's authority" account at the end of the year represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any revenue shortfalls.

An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

(e) Contributed capital

Amounts representing working capital advances, the values assigned to assets transferred to the Fund and deletion of loans from Canada are shown as contributed capital.

The values of assets transferred from the Fund to Canada are shown as reductions to contributed capital and, conversely, transfers to the Fund from Canada are shown as increases.

(f) Air transportation tax

Air transportation tax is levied and collected under the Excise Tax Act, Part II by the Minister of National Revenue. An appropriate amount applicable is credited to the Fund.

(g) Headquarters and regional overhead

Headquarters and regional overhead reflects the expenditures incurred by the Canadian Air Transportation Administration in providing technical and administrative services to the Fund. These expenses are not readily identifiable with specific services and are applied to the Fund as a percentage of the direct operating and maintenance expenses.

(h) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports operating in the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any normal adjustments upon finalization are reflected in the accounts in the year of settlement.

Appendix 2—Concluded

Self-supporting Airports and Associated Ground Services Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

2. Significant accounting policies—Concluded

(i) Pension plan

Employees of the Canadian Air Transportation Administration operating the airports financed through the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

3. Fixed assets

	Current year		Previous year	
	Cost	Accumulated depreciation	Cost	Accumulated depreciation
(in thousands of dollars)				
Terminal and facilities.....	523,171	145,313	509,304	120,300
Runways and other paved surfaces.....	371,320	102,987	356,785	85,680
Machinery and equipment.....	54,948	19,929	50,666	15,688
Airport development costs.....	82,391	39,790	82,391	33,616
	1,031,830	308,019	999,146	255,284
Land and land development costs.....	125,777		125,335	
Construction in progress.....	92,795		51,546	
	1,250,402	308,019	1,176,027	255,284
Cost less accumulated depreciation.....	942,383		920,743	

4. Provision for employee termination benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating the airports financed through the Fund. Payment of these benefits is made to employees on separation or retirement. In prior years, the payments were expensed by the Fund when paid. The Fund has changed its method of accounting for termination benefits and has begun charging expenses and accruing a liability as these benefits are earned.

As a result of the change in the method of accounting for termination benefits, the balance of accumulated surplus as of March 31, 1981 has been restated to show a retroactive charge of \$10.8 million.

The charge to accumulated surplus includes an amount of \$2.2 million applicable to the year ended March 31, 1981 and net profit for that year has been restated. The remaining \$8.6 million relates to years prior to 1981 and has been added to the balance of accumulated deficit for the year ended March 31, 1980.

The figures reported as at March 31, 1981 for accounts payable and accrued liabilities have also been restated.

5. Payment of provincial sales taxes

The Department of Finance makes certain payments on behalf of the Fund to participating provinces in lieu of the payment of sales taxes. These payments, estimated to amount to \$1.8 million in 1982 (1981—\$1.4 million), are currently not recovered from the Fund and no provision has been made in the accounts for these payments.

6. Contractual obligations

The Fund was committed to expenditures totalling approximately \$30 million under fixed asset construction and maintenance contracts as at March 31, 1982.

7. Restatement of prior year figures

For comparative purposes, the 1981 figures have been restated to conform to the 1982 presentation.

SECTION 30

1981-82 PUBLIC ACCOUNTS

Treasury Board

Secretariat Comptroller General

CONTENTS

	<i>Page</i>
Use of appropriations	30.4
Total cost of programs—Budgetary	30.6
Programs by activity—Budgetary	30.7
Grants and contributions	30.8
Budgetary expenditure by program and standard object.....	30.9
Revenue	30.10

TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

- In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:
- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities and the efficient use of person-years and material resources by departments and agencies in the operation of their programs and projects.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

- To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

- Provision of the Government's contribution, as the employer, to employee insurance plans and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

- To provide, in response to departmental and agency demands, executives and senior officers to carry out temporary assignments in policy, planning, program evaluation, operational and administrative activities.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

- In accordance with the responsibility delegated by the Privy Council, as set out in the Financial Administration Act, to ensure the quality and integrity of financial control systems and related administrative practices and procedures designed to operate after and within the authorization of the allocation of resources by the government and by Parliament.

IMPLEMENTATION ASSISTANCE PROGRAM

- To improve financial management practices and the directly related planning and control procedures upon which the financial function depends.

Use of Appropriations

Vote	Program	
SECRETARIAT		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
	Budgetary	
1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	\$ 37,877,974
	1c	1,062,000
	Transfer from TB Vote 5 ⁽¹⁾	902,000
Stat	President of the Treasury Board—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Payment of awards under the Federal Court Act	
	Total program—Budgetary	
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
	Budgetary	
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous, minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	\$ 220,000,000
	5c	60,000,000
	Less: transfers	280,000,000
		182,176,550
10	Student summer and youth employment—Subject to the approval of the Treasury Board, to supplement other votes to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	\$ 120,200,000
	Less: transfers	99,996,002
	Total program—Budgetary	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
	Budgetary	
15	Government's contributions, as authorized by Treasury Board Vote 15, Appropriation Act No. 2, 1981-82, to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependants as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to the Hospital Insurance (outside Canada) Plan, and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	\$ 177,415,000
	15c	13,100,000
Stat	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act (R.S. c. P-33)	
Stat	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	
	<i>Use of appropriations not required for the current year</i>	
	Total program—Budgetary	
TEMPORARY ASSIGNMENTS PROGRAM		
	Budgetary	
20	Program expenditures and authority to spend revenue received during the year	\$ 125,000
	Transfer from TB Vote 5 ⁽¹⁾	15,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total Budgetary	
COMPTROLLER GENERAL		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
	Budgetary	
25	Program expenditures and the grant listed in the Estimates	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
IMPLEMENTATION ASSISTANCE PROGRAM		
	Budgetary	
30	To supplement other votes for the purpose of assisting departments with the implementation of plans to improve management practices and controls	\$ 7,500,000
	30e	1,550,000
		9,050,000
	Less: transfers	8,886,000
	Total Budgetary	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
39,841,974		39,841,974		39,841,974	39,158,803	683,171		32,150,680
24,600	18,375	42,975		42,975	42,975			24,975
3,139,000	496,000	3,635,000		3,635,000	3,635,000			2,722,000
	8,614	8,614		8,614	8,614			
43,005,574	522,989	43,528,563		43,528,563	42,845,392	683,171		34,897,655
97,823,450		97,823,450		97,823,450		97,823,450		
20,203,998		20,203,998		20,203,998		20,203,998		
118,027,448		118,027,448		118,027,448		118,027,448		
190,515,000		190,515,000		190,515,000	174,932,444	15,582,556		149,742,776
626,000	(62,229)	563,771		563,771	563,771			660,137
	89,724,088	89,724,088		89,724,088	89,724,088			
191,141,000	89,661,859	280,802,859		280,802,859	265,220,303	15,582,556		(20,763,057)
								129,639,856
140,000		140,000		140,000	100,665	39,335		82,110
279,000	44,000	323,000		323,000	323,000			194,000
419,000	44,000	463,000		463,000	423,665	39,335		276,110
352,593,022	90,228,848	442,821,870		442,821,870	308,489,360	134,332,510		164,813,621
8,879,000		8,879,000		8,879,000	8,504,148	374,852		6,792,341
812,000	128,000	940,000		940,000	940,000			696,000
9,691,000	128,000	9,819,000		9,819,000	9,444,148	374,852		7,488,341
164,000		164,000		164,000		164,000		
362,448,022	90,356,848	452,804,870		452,804,870	317,933,508	134,871,362		172,301,962

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommoda- tion provided without charge by Public Works	Add: Other services provided without charge by other departments	Add: Services provided by Supply and Services for pension and superannuation administration	Total cost of programs
SECRETARIAT							
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1981-82	42,845	1,848	3,113	3,141		47,251
	1980-81	34,898	1,565	1,857	2,782		37,972
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1981-82	265,220	37			14,405	279,588
	1980-81	129,640	934			12,497	141,203
TEMPORARY ASSIGNMENTS	1981-82	424	33		19		410
	1980-81	276	14		10		272
	1981-82	308,489	1,918	3,113	3,160	14,405	327,249
	1980-81	164,814	2,513	1,857	2,792	12,497	179,447
COMPTROLLER GENERAL							
MANAGEMENT PRACTICES AND CONTROLS	1981-82	9,444	28	486	98		10,000
	1980-81	7,488	1	262	58		7,807
Total	1981-82	317,933	1,946	3,599	3,258	14,405	337,249
	1980-81	172,302	2,514	2,119	2,850	12,497	187,254

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SECRETARIAT								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	7,154	6,680					7,154	6,680
Personnel management	15,516	15,460					15,516	15,460
Administrative policy	5,116	4,414					5,116	4,414
Official languages	3,399	3,479					3,399	3,479
Departmental administration	8,586	9,054			123	123	8,709	9,177
Contributions to employee benefit plans	3,635	3,635					3,635	3,635
	43,406	42,722			123	123	43,529	42,845
<i>Less:</i> receipts credited to revenue	1,500	1,848					1,500	1,848
<i>Add:</i> accommodation provided without charge by Public Works other services provided without charge by other departments	3,113	3,113					3,113	3,113
	3,141	3,141					3,141	3,141
Total cost of program	48,160	47,128			123	123	48,283	47,251
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	97,823						97,823	
Summer youth employment	20,204						20,204	
Total cost of program	118,027						118,027	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service Insurance—								
Surgical-medical and other insurances	146,304	122,840					146,304	122,840
Payment to employees of their share of unemployment insurance premium reductions	12,193	8,036					12,193	8,036
Health and other insurance plans for employees engaged locally (outside Canada)	462	395					462	395
Contributions under the Quebec Health Insurance Act	39,806	52,797					39,806	52,797
Public Service Pensions—								
Contributions to employee benefit plans	89,724	89,724					89,724	89,724
Payments under earlier superannuation and retirement acts					23	23	23	23
Public Service Pension Adjustment Act					541	541	541	541
Locally-engaged (outside Canada) pension plans	2,060	2,458					2,060	2,458
Social security plans for employees engaged locally (outside Canada)	3,090	2,409					3,090	2,409
	293,639	278,659			564	564	294,203	279,223
<i>Less:</i> receipts credited to the vote—Receipts from revolving funds	13,400	14,003					13,400	14,003
	280,239	264,656			564	564	280,803	265,220
<i>Add:</i> services provided by Supply and Services for pension and superannuation administration	14,405	14,405					14,405	14,405
Total cost of program	294,644	279,024			564	564	295,208	279,588
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments	2,857	2,621					2,857	2,621
<i>Less:</i> receipts and revenues credited to the vote	2,394	2,197					2,394	2,197
	463	424					463	424
<i>Less:</i> receipts credited to revenue		33						33
<i>Add:</i> other services provided without charge by other departments	19	19					19	19
Total cost of program	482	410					482	410

Programs by Activity—Budgetary—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMPTROLLER GENERAL								
MANAGEMENT PRACTICES AND CONTROLS PROGRAM								
Financial and operational management policy	2,524	2,681					2,524	2,681
Management practices	1,307	1,186					1,307	1,186
Internal audit	908	938					908	938
Program evaluation	1,243	968					1,243	968
Reporting to Parliament	1,391	1,045					1,391	1,045
Administration	1,502	1,682			4	4	1,506	1,686
Contributions to employee benefit plans	940	940					940	940
	9,815	9,440			4	4	9,819	9,444
Less: receipts credited to revenue		28						28
Add: accommodation provided without charge by Public Works other services provided without charge by other departments	486	486					486	486
	98	98					98	98
Total cost of program	10,399	9,996			4	4	10,403	10,000
IMPLEMENTATION ASSISTANCE PROGRAM								
Implementation assistance	164						164	

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
SECRETARIAT			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grants			
<i>Departmental administration</i>			
Institute of Public Administration of Canada	120	120	110
Federal Institute of Management	3	3	3
	123	123	113
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			
Grants			
<i>Public Service Pensions</i>			
Payments under earlier superannuation and retirement acts	23	23	23
Public Service Pension Adjustment Act	541	541	637
	564	564	660
	687	687	773
COMPTROLLER GENERAL			
MANAGEMENT PRACTICES AND CONTROLS PROGRAM			
Grants			
<i>Administration</i>			
International Organization of Supreme Audit Institutions	4	4	6
Total	691	691	779

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Adminis- tration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contri- butions to Insurance Plans Program	Temporary Assignments Program	Subtotal	Manage- ment Practices and Controls Program	Imple- mentation Assist- ance Program	Subtotal Comp- troller General	Total
(1) Salaries and wages	25,368 25,067 <i>20,568</i>			2,525 2,294 <i>1,911</i>	27,893 27,361 <i>22,479</i>	6,243 6,578 <i>5,250</i>	164	6,407 6,578 <i>5,250</i>	34,300 33,939 <i>27,729</i>
(1) Other personnel costs	3,672 3,672 <i>2,760</i>		293,639 278,659 <i>138,835</i>	323 323 <i>194</i>	297,634 282,654 <i>141,789</i>	940 951 <i>700</i>		940 951 <i>700</i>	298,574 283,605 <i>142,489</i>
(2) Transportation and com- munications	740 637 <i>496</i>			9 2 <i></i>	749 639 <i>496</i>	361 185 <i>165</i>		361 185 <i>165</i>	1,110 824 <i>661</i>
(3) Information	2,079 1,046 <i>767</i>				2,079 1,046 <i>767</i>	201 180 <i>40</i>		201 180 <i>40</i>	2,280 1,226 <i>807</i>
(4) Professional and special services	10,938 11,749 <i>9,652</i>				10,938 11,751 <i>9,655</i>	2,045 1,532 <i>1,318</i>		2,045 1,532 <i>1,318</i>	12,983 13,283 <i>10,973</i>
(5) Rentals	73 60 <i>59</i>				73 60 <i>59</i>	1 <i>1</i>		1 <i>1</i>	73 61 <i>60</i>
(6) Purchased repair and upkeep	3 4 <i>2</i>				3 4 <i>2</i>				3 4 <i>2</i>
(7) Utilities, materials and supplies	149 138 <i>148</i>				149 138 <i>148</i>	25 13 <i>8</i>		25 13 <i>8</i>	174 151 <i>156</i>
(9) Construction and acqui- sition of machinery and equipment	<i>1</i>				<i>1</i>				<i>1</i>
(10) Grants, contributions and other transfer payments	123 123 <i>113</i>		564 564 <i>660</i>		687 687 <i>773</i>	4 4 <i>6</i>		4 4 <i>6</i>	691 691 <i>779</i>
(12) All other expenditures	384 349 <i>332</i>	118,027			118,411 349 <i>332</i>				118,411 349 <i>332</i>
(1-12) Total	43,529 42,845 <i>34,898</i>	118,027	294,203 279,223 <i>139,495</i>	2,857 2,621 <i>2,108</i>	458,616 324,689 <i>176,501</i>	9,819 9,444 <i>7,488</i>	164	9,983 9,444 <i>7,488</i>	468,599 334,133 <i>183,989</i>
(13) Less: receipts and reve- nues credited to the vote			13,400 14,003 <i>9,855</i>	2,394 2,197 <i>1,832</i>	15,794 16,200 <i>11,687</i>				15,794 16,200 <i>11,687</i>
Total net expenditures	43,529 42,845 <i>34,898</i>	118,027	280,803 265,220 <i>129,640</i>	463 424 <i>276</i>	442,822 308,489 <i>164,814</i>	9,819 9,444 <i>7,488</i>	164	9,983 9,444 <i>7,488</i>	452,805 317,933 <i>172,302</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in bold face type are 1981-82 expenditures.

Amounts in italic type are 1980-81 expenditures.

Revenue

	1981-82	1980-81
	\$	\$
SECRETARIAT		
Comparative Summary		
Non-Tax Revenue—		
A Refunds of previous years' expenditure	324,641	972,169
B Services and service fees	500	
C Proceeds from sales	10,155	24,305
D Miscellaneous	1,582,605	1,517,168
Total	1,917,901	2,513,642
	<hr/>	
	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Salary recoveries	39,650	
Recovery of employer contributions to insurance plans	36,334	
Refund of previous years' printing costs	12,413	
Sundry	2,223	
Adjustment to prior year's Payables at Year End (PAYE)	234,021	
		324,641
		<hr/>
C Proceeds from sales:		
Sale of publications		10,155
		<hr/>
D Miscellaneous:		
Parking fees	1,573,121	
Recovery of employee benefits	9,484	
		1,582,605
		<hr/>
	1981-82	1980-81
	\$	\$

COMPTROLLER GENERAL**Comparative Summary**

Non-Tax Revenue—		
A Refunds of previous years' expenditure	27,539	763
B Proceeds from sales	77	
Total	27,616	763
	<hr/>	
	1981-82	
	\$	\$

Details

Non-Tax Revenue—		
A Refunds of previous years' expenditure:		
Outside government—		
Relocation expenditure	9,155	
Salary Interchange Agreement	234	
		9,389
Internal—		
Salary adjustment		18,150
		27,539
		<hr/>
B Proceeds from sales:		
From departmental publications—		
Outside government		77
		<hr/>

SECTION 31

1981-82 PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

	<i>Page</i>
Use of appropriations	31.4
Total cost of programs—Budgetary	31.6
Programs by activity—Budgetary	31.6
Grants and contributions	31.7
Budgetary expenditure by program and standard object.....	31.8
Budgetary expenditure of major capital projects	31.8
Revenue	31.9

VETERANS AFFAIRS

Objectives

VETERANS AFFAIRS PROGRAM

- To provide support for the economic, social, mental and physical well-being of veterans and their dependants.

WAR VETERANS ALLOWANCE BOARD PROGRAM

- To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

PENSIONS PROGRAM

- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Use of Appropriations

Vote	Program	
VETERANS AFFAIRS PROGRAM		
	Budgetary	
1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein.....	\$ 199,405,400
	1c.....	1,250,000
	1e.....	1,742,000
	Transfer from TB Vote 5 ⁽¹⁾	4,499,000
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 367,147,000
	5c.....	800,000
	5e.....	12,000,000
	Transfer from TB Vote 10 ⁽¹⁾	31,849
Stat	Minister of Veterans Affairs—Salary and motor car allowance.....	
Stat	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	
Stat	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers Insurance Act—R.S. c.54).....	
Stat	Veterans insurance actuarial liability adjustment (Veterans' Insurance Act—R.S. c. V-3).....	
Stat	Contributions to employee benefit plans.....	
Stat	Write-off of active assets, Veterans' Land Act.....	
Stat	Reduction in Veterans' Land Act advances.....	
Stat	Refunds of amounts credited to revenue in previous years.....	
	Use of appropriations not required for the current year.....	
	Total program—Budgetary.....	
WAR VETERANS ALLOWANCE BOARD PROGRAM		
	Budgetary	
10	Program expenditures.....	\$ 1,096,000
	10c.....	51,400
	10e.....	66,000
Stat	Contributions to employee benefit plans.....	
	Total program—Budgetary.....	
PENSIONS PROGRAM		
	Budgetary	
15	Pension Review Board—Operating expenditures.....	
20	Canadian Pension Commission—Operating expenditures.....	
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	
Stat	Contributions to employee benefit plans.....	
	Total program—Budgetary.....	
BUREAU OF PENSIONS ADVOCATES PROGRAM		
	Budgetary	
30	Program expenditures.....	\$ 3,152,000
	30e.....	15,000
	Transfer from TB Vote 5 ⁽¹⁾	83,000
Stat	Contributions to employee benefit plans.....	
	Total program—Budgetary.....	
	Total Budgetary.....	

⁽¹⁾ Treasury Board Vote 5 government contingencies.

Treasury Board Vote 10 student summer and youth employment.

Appropriations								
Current year			Brought forward	Grand total	Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total				Lapsed (overexpended)	Carried forward	
\$	\$	\$	\$	\$	\$	\$	\$	\$
206,896,400		206,896,400		206,896,400	203,889,353	3,007,047		177,505,311
379,978,849		379,978,849		379,978,849	365,561,091	14,417,758		312,287,893
24,600	(5,010)	19,590		19,590	19,590			12,168
202,000	(71,954)	130,046		130,046	130,046			192,549
160,000	(97,198)	62,802		62,802	62,802			51,332
600,000	145,298	745,298		745,298	745,298			812,515
11,482,000	1,814,000	13,296,000		13,296,000	13,296,000			10,485,000
	1,078	1,078		1,078	1,078			1,644
	7,163	7,163		7,163	7,163			4,755
	1,133	1,133		1,133	1,133			1,950
599,343,849	1,794,510	601,138,359		601,138,359	583,713,554	17,424,805		1,492,482
								502,847,599
1,213,400		1,213,400		1,213,400	1,097,110	116,290		850,148
131,000	21,000	152,000		152,000	152,000			132,000
1,344,400	21,000	1,365,400		1,365,400	1,249,110	116,290		982,148
872,000		872,000		872,000	697,211	174,789		582,454
11,478,000		11,478,000		11,478,000	11,323,005	154,995		9,086,670
540,024,000		540,024,000		540,024,000	538,070,648	1,953,352		488,575,737
1,303,000	206,000	1,509,000		1,509,000	1,509,000			1,068,000
553,677,000	206,000	553,883,000		553,883,000	551,599,864	2,283,136		499,312,861
3,250,000		3,250,000		3,250,000	3,218,990	31,010		2,878,591
396,000	63,000	459,000		459,000	459,000			345,000
3,646,000	63,000	3,709,000		3,709,000	3,677,990	31,010		3,223,591
1,158,011,249	2,084,510	1,160,095,759		1,160,095,759	1,140,240,518	19,855,241		1,006,366,199

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	Less: Receipts credited to revenue	Add: Accommodation provided without charge by this department	Add: Accommodation provided without charge by Public Works	Add: Other services provided without charge by other departments	Total cost of programs
VETERANS AFFAIRS	1981-82	583,714	35,898	7,359	4,653	4,972	564,800
	1980-81	502,847	40,652	9,858	4,379	4,690	481,122
WAR VETERANS ALLOWANCE BOARD	1981-82	1,249			81	18	1,348
	1980-81	982			77	14	1,073
PENSIONS	1981-82	551,600	1,791		770	200	550,779
	1980-81	499,313	1,155		705	140	499,003
BUREAU OF PENSIONS ADVOCATES	1981-82	3,678			259	57	3,994
	1980-81	3,224			235	42	3,501
Total	1981-82	1,140,241	37,689	7,359	5,763	5,247	1,120,921
	1980-81	1,006,366	41,807	9,858	5,396	4,886	984,699

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
VETERANS AFFAIRS PROGRAM								
Departmental administration	32,489	31,078	181	428			32,670	31,506
Social and income support	24,435	30,848	59	201	364,339	357,122	388,833	388,171
Health services	155,569	147,385	1,400	1,329	16,578	9,377	173,547	158,091
Management of property contracts	6,060	5,917	28	29			6,088	5,946
	218,553	215,228	1,668	1,987	380,917	366,499	601,138	583,714
Less: receipts credited to revenue	35,898	35,898					35,898	35,898
Add: accommodation provided without charge by this department	7,359	7,359					7,359	7,359
accommodation provided without charge by Public Works	4,653	4,653					4,653	4,653
other services provided without charge by other departments	4,972	4,972					4,972	4,972
Total cost of program	199,639	196,314	1,668	1,987	380,917	366,499	582,224	564,800
WAR VETERANS ALLOWANCE BOARD PROGRAM								
Appeal, adjudication and review	1,363	1,220	2	24		5	1,365	1,249
Add: accommodation provided without charge by Public Works	81	81					81	81
other services provided without charge by other departments	18	18					18	18
Total cost of program	1,462	1,319	2	24		5	1,464	1,348
PENSIONS PROGRAM								
Pensions	13,817	13,448	42	81	540,024	538,071	553,883	551,600
Less: receipts credited to revenue	1,791	1,791					1,791	1,791
Add: accommodation provided without charge by Public Works	770	770					770	770
other services provided without charge by other departments	200	200					200	200
Total cost of program	12,996	12,627	42	81	540,024	538,071	553,062	550,779
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Legal counselling and representation	3,697	3,668	12	10			3,709	3,678
Add: accommodation provided without charge by Public Works	259	259					259	259
other services provided without charge by other departments	57	57					57	57
Total cost of program	4,013	3,984	12	10			4,025	3,994

Grants and Contributions

(in thousands of dollars)

	1981-82 Appropriations	1981-82 Expenditures	1980-81 Expenditures
VETERANS AFFAIRS PROGRAM			
Grants			
<i>Social and income support</i>			
War Veterans Allowances and Civilian War Allowances:			
North West Field Force	2	4	2
South African War	101	55	62
World War I	20,138	16,188	17,122
World War II and Special Forces (Korea)	312,727	313,873	264,400
Dual Service (World Wars I and II)	974	698	714
Civilian War Allowances	17,864	16,280	14,345
Assistance in accordance with the provisions of the Assistance Fund Regulations	1,800	1,531	3,874
Army Benevolent Fund	18	18	18
Royal Canadian Legion	9	4	9
Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,115	896	885
University and vocational training	32	25	20
Assistance to Canadian veterans—Overseas district	46	41	41
Repayment under Subsection (3) of Section 10 of Veterans' Rehabilitation Act (R.S. c. V-5)	2	2	
Last Post Fund	1,150	923	1,089
Special housing assistance for veterans	100	87	195
Commonwealth War Graves Commission	3,253	2,335	2,535
United Nations Memorial Cemetery in Korea	22	21	11
Treatment and related allowances	4,015	3,170	3,436
Payments under the War Service Grants Act (R.S. c. W-4):			
Re-establishment credits under Section 8			9
Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	130	130	183
Returned soldiers insurance actuarial liability adjustment	63	63	51
Veterans insurance actuarial liability adjustment	745	745	813
Student summer and youth employment	32	32	
<i>Health services</i>			
Grants to various provinces concerning the provision of prosthetic services to veterans	175	103	
Grant to the Province of Nova Scotia in accordance with the agreement of transfer of Camp Hill Hospital	167	167	1,167
	364,681	357,392	310,982
Contributions			
<i>Health services</i>			
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	14,336	8,868	2,362
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	1,900	239	
	16,236	9,107	2,362
	380,917	366,499	313,344
WAR VETERANS ALLOWANCE BOARD PROGRAM			
Grants			
Spouse's pension		5	5
PENSIONS PROGRAM			
Grants			
<i>Pensions</i>			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	294	325	274
World War I	78,037	81,848	79,673
World War II	429,355	424,245	381,856
Civilians, World War II	1,610	1,743	1,588
Defence Forces—Peacetime services	19,903	18,581	17,422
Special Forces (Korea)	9,944	10,422	6,928
Newfoundland Special Awards	78	8	
Burial grants	680	766	641
Gallantry Awards—World War II and Special Force	63	73	133
	539,964	538,011	488,515
Contributions			
<i>Pensions</i>			
Compensation for loss of earnings	60	60	61
	540,024	538,071	488,576
Total	920,941	904,575	801,925

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Veterans Affairs Program	War Veterans Allowance Board Program	Pensions Program	Bureau of Pensions Advocates Program	Total
(1) Salaries and wages	92,822 91,082 <i>78,585</i>	1,066 953 <i>748</i>	9,843 9,566 <i>7,366</i>	3,130 3,103 <i>2,673</i>	106,861 104,704 <i>89,372</i>
(1) Other personnel costs	13,296 13,296 <i>11,025</i>	152 152 <i>170</i>	1,509 1,509 <i>1,505</i>	459 459 <i>392</i>	15,416 15,416 <i>13,092</i>
(2) Transportation and communications	9,276 9,841 <i>7,536</i>	94 67 <i>28</i>	1,135 1,061 <i>954</i>	75 85 <i>103</i>	10,580 11,054 <i>8,621</i>
(3) Information	69 287 <i>121</i>	5			74 287 <i>121</i>
(4) Professional and special services	88,257 83,059 <i>73,492</i>	31 36 <i>14</i>	1,147 1,119 <i>725</i>	25 19 <i>16</i>	89,460 84,233 <i>74,247</i>
(5) Rentals	1,154 1,528 <i>1,427</i>	3 2	114 85 <i>82</i>		1,271 1,615 <i>1,515</i>
(6) Purchased repair and upkeep	1,652 2,412 <i>2,085</i>	3 1 <i>4</i>	3 27 <i>12</i>	7 <i>3</i>	1,665 2,440 <i>2,104</i>
(7) Utilities, materials and supplies	10,919 13,070 <i>11,313</i>	9 9 <i>4</i>	61 79 <i>56</i>		10,989 13,160 <i>11,395</i>
(8) Construction and acquisition of land, buildings and works	923 819 <i>540</i>				923 819 <i>540</i>
(9) Construction and acquisition of machinery and equipment	885 1,167 <i>1,335</i>	2 24 <i>9</i>	42 82 <i>36</i>	12 10 <i>9</i>	941 1,283 <i>1,389</i>
(10) Grants, contributions and other transfer payments	380,917 366,499 <i>313,344</i>		540,024 538,071 <i>488,576</i>		920,941 904,575 <i>801,925</i>
(12) All other expenditures	968 654 <i>2,044</i>	1	5 1 <i>1</i>	1	975 655 <i>2,045</i>
Total net expenditures	601,138 583,714 <i>502,847</i>	1,366 1,249 <i>982</i>	553,883 551,600 <i>499,313</i>	3,709 3,678 <i>3,224</i>	1,160,096 1,140,241 <i>1,006,366</i>

Amounts in roman type are 1981-82 appropriations.

Amounts in **bold face** type are 1981-82 expenditures.

Amounts in *italic* type are 1980-81 expenditures.

Budgetary Expenditure of Major Capital Projects

(in thousands of dollars)

VETERANS AFFAIRS PROGRAM	Estimated total cost	1981-82 Estimates	1981-82 Expenditures	Expenditures to date
<i>Health services—</i>				
Ste Anne's Hospital—Air conditioning of laundry building	339	20	276	308
Deer Lodge Hospital—Electrical improvements	1,150	600	281	328
Equipment and vehicles—All regions	477	477	694	694
Colonel Belcher Hospital—Chiller system	523			507(f)
Ste Anne's Hospital—Chronic Unit	260		22	305(f)
Ste Anne's Hospital—Incinerator building	711		4	617(f)

(f) Project completed.

Revenue

	1981-82	1980-81
	\$	\$
Comparative Summary		
Non-Tax Revenue—		
A Return on investments	17,248,408	20,078,021
B Refunds of previous years' expenditure.....	1,455,423	2,187,937
C Services and service fees	17,121,412	15,348,367
D Miscellaneous	1,863,959	4,192,703
Total	37,689,202	41,807,028
	1981-82	
	\$	\$
Details		
Non-Tax Revenue—		
A Return on investments:		
Loans, investments and advances—		
Other—		
Veterans' Land Act Fund advances—		
Interest	17,139,520	
Other accounts—		
Manufacture of Remembrance Day Pop-		
pies (Vetcraft)—Profit	88,563	
Sundry	20,325	
		17,248,408
B Refunds of previous years' expenditure:		
Refunds in respect to pensions.....	1,047,176	
Veterans' Services—War Veterans Allow-		
ances	262,376	
Sundry	145,490	
Adjustment to prior year's Payables at		
Year End (PAYE)	381	
		1,455,423
C Services and service fees:		
Provincial Hospital Insurance Plans for in-		
patient hospital services	11,919,313	
Other insurance plans for in-patient hospi-		
tal services	2,932,681	
Out-patient hospital services	612,715	
Medical services	566,276	
Meals	495,782	
Dental fees	481,747	
Sundry	112,898	
		17,121,412
D Miscellaneous:		
Refunds of pension overpayments	948,249	
Refunds of War Veterans Allowances and		
Assistance Fund Overpayments.....	743,171	
Sundry	172,539	
		1,863,959

SECTION 32

1981-82 PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	<i>Page</i>
Statement of accounts receivable by department and agency	32.2
Notes to statement of accounts receivable	32.5
Deletions from accounts receivable by department and agency.....	32.7

The Government generally reports revenue in the year in which it is received. Therefore, amounts for accounts receivable are not accrued in the Statement of Assets and Liabilities.

Accounts receivable represent financial claims not recorded in the accounts of Canada or reported on the Statement of Assets and Liabilities resulting from revenue due but not collected, expenditure overpayments, goods delivered or services rendered by the Government prior to the accounting date, and interest capitalized, deferred, and accrued.

Statement of accounts receivable

Department and agency	1982				1981				
	Current year		Previous years		Current year		Previous years		
	Inter-departmental	Uncol-lectable	Inter-departmental	Uncol-lectable	Inter-departmental	Uncol-lectable	Inter-departmental	Uncol-lectable	
AGRICULTURE—	\$	\$	\$	\$	\$	\$	\$	\$	
COMMUNICATIONS—									
Department of Canadian Radio-television and Telecommunications Commission	6,769	3,573,133	31,343	1,393,994	8,994,510	3,025	3,432,908*	35,142	604,169
National Library of Canada, Museums of Canada, Public Archives and Social Sciences and Humanities Research Council	17,894,113	4,364,192	10,420	1,416,652	23,917,860	12,436,309*	1,391,882*	1,033,316*	31,477*
	3,083	852,313	128	144,677	1,002,216	1,045	207,844	86,060	1,854
	13,214	71,520	1,320	88,254	88,254	2,470	10,323	1,334	368
	1,197	313,082	326	73,508	387,787	84,948	428,251	83,642	596,841
	409	28,320	63	4,350	35,071	12,601	41,339	1,000	69,360
	14,154	88,704	50,323	98,704	25,239,892	12,537,373*	2,330,062*	43,550	93,873
	5,645,381	416,631	125,527	125,527	1,246,554	1,335	842,170	1,782	2,127,631
CONSUMER AND CORPO- RATE AFFAIRS.	977	689,203	1,984	508,559	1,246,554	1,335	842,170	2	429,922
ECONOMIC DEVELOP- MENT—									
Ministry of State	106	106	106	106	106	20,000	1,966,790	1,966,790	1,986,790
Northern Pipeline Agency	4	1,919,506	106	1,919,506	1,919,506	20,000	1,966,790	1,966,790	1,986,790
EMPLOYMENT AND IMMIGRATION—									
Canada Employment and Immigration Commission (Note A)	1,403,334	414,073	2,429,987	832,424	5,079,818	1,206,782	297,101	2,678,209	747,519
ENERGY, MINES AND RESOURCES—									
Department of Atomic Energy Control Board	269,213,470	352,144,679	5,469	168,901,163	790,273,300	229,333,900*	290,990,802*	9,605	14,532*
National Energy Board	1,088	644,776	529,297	1,175,161	1,175,161	464,064*	457,217	61,489*	520,410,541*
National Energy Board	2,068	421,994	432	424,948	424,948	6,556	104,643	259	921,281*
National Energy Board	269,216,626	353,211,449	5,469	169,430,460	791,872,935	229,340,456*	291,559,509*	9,605	511,458
ENVIRONMENT	194,518	2,867,922	19,593	170,889	3,377,070	46,828	1,587,666	68,213	518,706*
EXTERNAL AFFAIRS—									
Department of Canadian International De- velopment and International Joint Commis- sion	24,720	295,857	4,076	2,570,670	3,907,652	17,715	294,972	5,457	14,532*
	2,777,796	121,408	58,830	2,458,034	2,458,034	1,997,106	193,935	58,830	2,249,871
	343,994	343,994	343,994	343,994	343,994	150,096*	150,096*	58,830	2,249,871
	2,917,647	2,917,647	4,076	2,692,078	5,704,680	17,715	2,442,174*	69,615	150,096*
FINANCE—									
Department of Finance	1,926,000	2,590	816	1,929,406	536	49,281	49,281	10,785	2,835,517
Auditor General	4,075	39,244	12,052	55,419	14,066	14,066	14,066	58,830	2,249,871
Insurance	1,930,075	160,159	4,317	135,114	64,850	14,066	114,667	193,935	58,830
				2,119,939	2,119,939	14,066	114,667	2,700,523	69,615
FISHERIES AND FISHERIES	1,563	2,189,750	75,222	158,669	242,504	85,775	2,142,501	7,310	2,272,979

INDIAN AFFAIRS AND NORTHERN DEVELOP- MENT	25,536	33,566,849	942,062	14,333,332	1,337,823	50,205,602	118,217	17,152,326	78,042	200	12,258,473	1,179,403	30,786,661
INDUSTRY, TRADE AND COMMERCE	741	160,426,383	7,270,722	1,875,803	959,903	170,533,552	12,527	2,115,968	109,515		1,864,594	795,330	4,897,934
JUSTICE— Department Commissioner for Federal Judicial Affairs Supreme Court of Canada	11,184 2,038 166 13,388	32,424 3,668 469 36,561	150 150	1,815 117 1,922	431 1,446 1,877	45,854 7,302 53,959	473,902 9 473,911	6,943 4,703 12,224			1,050 1,603 7 489,873	481,895 6,315 1,078 3,731	481,895 6,315 1,078 3,731
LABOUR	195,194	3,694				198,888	705,074	491*			1,494	707,059*	
NATIONAL DEFENCE	616,435	29,895,229		7,854,426		38,386,090	293,627	45,023,026		267	6,004,717		51,321,637
NATIONAL HEALTH AND WELFARE— Department Medical Research Council	226,076 226,076	14,510,918 14,510,918	102,441 102,441	44,450 44,450	5,868,313 5,869,869	21,689,318 21,690,774	218,046 218,046	9,711,965 9,727,780	425,117 425,117	71,194	4,643,803	1,152,755	16,158,880
NATIONAL REVENUE— Customs and Excise (Note B) Taxation (Note C)	32,435 20,805 30,805 53,240	31,791,580 530,738,218 36,294,940 36,566,816	272,276 36,294,940 36,566,816	12,480 12,480	19,942,472 1,566,022,623 1,565,963,095	6,743,920 232,719,770 2,479,580,719	58,785,763 2,370,795,156 2,479,580,719	505,553 15,844 521,397	33,341,659 418,775,408 452,117,067	451,128 28,679,626 29,130,754	74,203	32,219,930 210,784,070 1,215,934,091	4,870,424 1,841,969,109 1,913,423,066
PARLIAMENT— House of Commons House of Parliament	31,115 335 31,450	69,358 69,358	14,835 14,835	114 114	114 114	45,690 45,690	238 238	18,318 18,370	14 14		34,148 34,148	5,041 5,041	112,871 112,871
POST OFFICE (Note D) PRIVY COUNCIL— Privy Council Chief Electoral Officer Commissioner of Official Languages	13,942 13,942 67,994,066 13,942	31,634 31,634 31,832,019	2,450 2,450	320,610 320,610	13,417,447 608,625	85,520,217 85,520,217	59,770,346*	2,751,294*			274,177		8,056,581
PUBLIC WORKS (Note E) REGIONAL ECONOMIC EXPANSION SCIENCE AND TECH- NOLOGY— Ministry of State National Research Council of Canada Natural Sciences and En- vironment Research Council	36,864 36,864 36,864	481,700 481,700		742 742	519,306 519,306		39,069 39,069	567,152 567,152	741 741	182 182	11 11	607,219 607,683	466 466
SECRETARY OF STATISTICS— Department Public Service Commission	52,819 2,164,968 2,217,787	29,401,807 167,474 29,469,281	721 7,167 7,888	93,337,311 3,082 93,340,393	11,695,508 2,342,691 136,830,857	134,488,166 2,342,691 136,830,857	40,476 2,290,624* 2,331,100*	26,482,711* 188,464* 26,671,175*			80,693,986* 3,185* 3,185*	10,199,826 10,199,826	117,416,999* 2,486,800* 119,903,799*
SOLICITOR GENERAL— Corrections Services National Parole Board Royal Canadian Mounted Police	813,023 19,518 832,541	1,970,759 11,709,832 13,683,242	1,694 507 59,398	27,883 23,736 20,713	2,488 11,963,593 14,844,473	2,488 11,963,593 14,844,473	982,997 14,503 997,500	467,018 3,279,866 3,746,669	461 2,435	19,711 211	1,291 130,951	6,718 6,718	22,787 342,531 4,912,444
SUPPLY AND SERVICES— Services Supply Statistics Canada	600,779 157,844,285 158,446,148	126,442 4,358,685 4,522,707		3,048 32,554 35,602	3,048 32,554 35,602	3,048 32,554 35,602	309,020 157,414,198 157,806,822	43,130 6,747,790 6,823,474			33,538 60,816 94,354		465,707 97,065 164,724,760

Statement of accounts receivable—Concluded

Department and agency	1982						1981					
	Current year			Previous years			Current year			Previous years		
	Collectable			Collectable			Collectable			Collectable		
	Inter-depart-mental	Uncol-lectable	Total	Inter-depart-mental	Other	Uncol-lectable	Inter-depart-mental	Other	Uncol-lectable	Inter-depart-mental	Other	Uncol-lectable
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TRANSPORT—												
Department	799,390	24,311,755	544,991	82,086	17,784,506	4,256,446	798,386	21,942,640	549,352	42,747	17,919,186	3,626,774
Canadian Transport Com-mission		48,986						2,834				
	799,390	24,360,741	544,991	82,086	17,784,506	4,256,446	798,386	21,945,474	549,352	42,747	17,919,186	3,626,774
TREASURY BOARD—												
Secretariat		1,238,691			475,600			290,126			1,195,782	1,485,908
Comptroller General		1,238,691			475,600			290,382			1,195,782	256
	115,352	5,056,326	168,851				19,113	7,663,805	168,316		8,037,023	1,486,164
VETERANS AFFAIRS					10,293,002	2,351,321	17,984,852					
Total	520,875,968	1,238,247,335	62,147,606	2,005,989	1,936,270,945	301,550,609	466,233,591	914,264,016	35,048,166	1,330,208	1,377,128,285	264,328,438
												3,058,332,704

*Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

NOTE A—EMPLOYMENT AND IMMIGRATION—CANADA
EMPLOYMENT AND IMMIGRATION COMMISSION

This statement excludes the Unemployment Insurance Account receivables which are reported separately in the financial statements of the Unemployment Insurance Account as at December 31, 1981.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at \$293,700,732 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

The total receivables represent 13,363 accounts and consist of:

	Customs	Excise	Total
	\$	\$	\$
Active	7,814,751	22,297,415	30,112,166
This amount represents current debts on which collection action is presently being taken, and represents 10,717 accounts.			
Disputed—Under appeal	5,162,386	5,738,177	10,900,563
There are 888 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.			
Bankruptcies	723,330	10,032,908	10,756,238
There are 868 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.			
Uncollectable	1,577,965	5,438,331	7,016,296
These are debts on which all avenues of collection have been exhausted and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 890 such debts.			
	15,278,432	43,506,831	58,785,263

Notes to statement of accounts receivable—Concluded

NOTE C—NATIONAL REVENUE—TAXATION

The total receivable amounted to \$2,370,795,456 and consisted of 1,008,222 accounts:

	Collectible		Uncollectible ⁽²⁾		Total	
	Number	Amount	Number	Amount	Number	Amount
	\$		\$		\$	
By classification:						
Income tax—						
Individuals.....	789,751	1,146,734,795	18,356	83,904,468	808,107	1,230,639,263
Deductions at source.....	91,449	182,956,122	3,772	28,385,031	95,221	211,341,153
Miscellaneous.....	4,087	15,663,338	359	821,032	4,446	16,484,370
Deferred tax ⁽¹⁾	947	1,589,485			947	1,589,485
Corporations.....	94,974	857,612,571	1,068	24,590,640	96,042	882,203,211
Non-resident.....	2,932	26,142,447	90	1,458,149	3,022	27,600,596
Resource royalty.....	104	824,830			104	824,830
Sundry (non-tax).....	265	108,374	68	4,174	333	112,548
Total ⁽³⁾	984,509	2,231,631,962	23,713	139,163,494	1,008,222	2,370,795,456

⁽¹⁾ Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes which were assessed need not be paid until death of the taxpayer.

⁽²⁾ An amount of \$31,114,087 representing 1,293 uncollectibles to be deleted from the accounts is included as Parliamentary approval to delete these debts has not been granted.

⁽³⁾ Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1982 is \$32,240,858 consisting of 25,292 accounts.

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current assessments:		
Assessed since January 1, 1982.....	158,418	372,511
Deferred tax ⁽¹⁾	947	1,589
Non-current assessments:		
Assessed in prior years		
Segregated uncollectible ⁽²⁾	23,645	139,159
Bankrupts.....	20,355	135,732
Under appeal.....	6,053	437,422
Others:		
(a) Under arrangement.....	117,160	240,068
(b) Under definitive action.....	19,074	180,436
(c) Not under definitive action.....	218,383	826,599
(d) Minor balance.....	443,854	37,167
(e) Sundry—Non-tax revenue.....	333	113
Total ⁽³⁾	1,008,222	2,370,796

⁽¹⁾ Under Section 13 of the Income War Tax Act 1943-44, c. 14, taxes which were assessed need not be paid until the death of the taxpayer.

⁽²⁾ An amount of \$31,114,087 representing 1,293 uncollectibles to be deleted from the accounts is included as Parliamentary approval to delete these debts has not been granted.

⁽³⁾ Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1982 is \$32,240,858 consisting of 25,292 accounts.

NOTE D—POST OFFICE

The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. As it is listed as a Schedule "C" Crown corporation per the Financial Administration Act, figures for 1981-82 are not to appear on this statement.

NOTE E—PUBLIC WORKS

Under the heading of 1982 previous years collectable, are included the following deferred accounts:

	\$
Electric Reduction Company of Canada Ltd.....	2,131,939
Gulf Oil Canada Ltd.....	4,234,499
	6,366,438

Deletions from accounts receivable during 1981-82

Department and agency	Number of items	Amount	Authority
		\$	
AGRICULTURE	218	128,072	Sec 18, Financial Administration Act
	45	108,673	Bankruptcy Act
COMMUNICATIONS—			
Department	1	80	Sec 18, Financial Administration Act
National Library	31	695	Sec 18, Financial Administration Act
National Museums of Canada	115	1,575	Sec 18, Financial Administration Act
Public Archives	587	8,210	Sec 18, Financial Administration Act
CONSUMER AND CORPORATE AFFAIRS	98	11,045	Sec 18, Financial Administration Act
EMPLOYMENT AND IMMIGRATION—			
Canada Employment and Immigration Commission	9,477	577,046	Sec 18, Financial Administration Act
ENERGY, MINES AND RESOURCES	26	511	Sec 18, Financial Administration Act
ENVIRONMENT	21	1,671	Sec 18, Financial Administration Act
EXTERNAL AFFAIRS	374	57,609	Sec 18, Financial Administration Act
FINANCE—			
Insurance	63	1,560	Sec 18, Financial Administration Act
FISHERIES AND OCEANS	482	16,781	Sec 18, Financial Administration Act
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	170	56,802	Sec 18, Financial Administration Act
INDUSTRY, TRADE AND COMMERCE	31	18,720	Sec 18, Financial Administration Act
JUSTICE—			
Supreme Court of Canada	7	1,260	Sec 18, Financial Administration Act
LABOUR	4	814	Sec 18, Financial Administration Act
NATIONAL DEFENCE	1,093	88,525	Sec 18, Financial Administration Act
NATIONAL HEALTH AND WELFARE	9,945	397,669	Sec 18, Financial Administration Act
	35,871	6,915,441 ⁽¹⁾	Sec 22(3), Old Age Security Act
NATIONAL REVENUE—			
Customs and Excise ⁽⁴⁾	751	455,166	Sec 18, Financial Administration Act
	24	20,224	Bankruptcy Act
Taxation	9,260	8,709,397 ⁽²⁾	Sec 18, Financial Administration Act
	5,133	34,593,727 ⁽³⁾	Bankruptcy Act
PUBLIC WORKS	7	1,606	Sec 18, Financial Administration Act
REGIONAL ECONOMIC EXPANSION	12	9,142	Sec 18, Financial Administration Act
SCIENCE AND TECHNOLOGY—			
National Research Council of Canada	13	2,442	Sec 18, Financial Administration Act
SECRETARY OF STATE—			
Public Service Commission	5	764	Sec 18, Financial Administration Act
SOLICITOR GENERAL—			
Department	10	1,555	Sec 18, Financial Administration Act
Royal Canadian Mounted Police	81	28,810	Sec 18, Financial Administration Act
SUPPLY AND SERVICES—			
Department	478	11,344	Sec 18, Financial Administration Act
Statistics Canada	51	3,128	Sec 18, Financial Administration Act
TRANSPORT	336	37,706	Sec 18, Financial Administration Act
VETERANS AFFAIRS	1,206	743,495	Sec 18, Financial Administration Act
	7,775	3,341,000 ⁽¹⁾	Sec 19(2), War Veterans Allowance Act

⁽¹⁾ Deletion results from remissions made under the respective act.⁽²⁾ Of this total, \$238,653 is recoverable from Canada Pension Plan.⁽³⁾ An amount of \$31,114,087 (1982) is not shown in this statement. This amount represents accounts of \$5,000 and over for which Parliamentary authority to delete has not been received.⁽⁴⁾ 103 accounts amounting to \$2,145,822 are awaiting authority for deletion. These are in addition to 143 accounts amounting to \$3,630,493 reported in 1981.

SECTION 33

1981-82 PUBLIC ACCOUNTS

Professional and Special Services

(total expenditure by type of service with
individual payments of \$25,000 or over)

CONTENTS

	<i>Page</i>
Agriculture.....	33.4
Communications	33.6
Consumer and Corporate Affairs	33.10
Economic Development	33.11
Employment and Immigration	33.12
Energy, Mines and Resources	33.14
Environment.....	33.17
External Affairs.....	33.21
Finance.....	33.22
Fisheries and Oceans.....	33.24
Governor General	33.26
Indian Affairs and Northern Development.....	33.26
Industry, Trade and Commerce	33.30
Justice.....	33.32
Labour	33.33
National Defence.....	33.34
National Health and Welfare	33.37
National Revenue	33.40
Parliament	33.41
Post Office	33.42
Privy Council	33.43
Public Works	33.45
Regional Economic Expansion.....	33.51
Science and Technology	33.51
Secretary of State	33.54
Social Development.....	33.57
Solicitor General	33.57
Supply and Services	33.61
Transport	33.65
Treasury Board	33.71
Veterans Affairs	33.71

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by department and main classification for the year ended March 31, 1982. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of individual payments of \$25,000 or over.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1982

Department	Accounting services	Engineering services	Health and welfare services	Legal services
	\$	\$	\$	\$
Agriculture	539,195	386,417	6,295	42,237
Communications	177,392	6,480,563	4,372	275,014
Consumer and Corporate Affairs	7,000		82	1,652,301
Economic Development	48,894	20,872	342	17,213
Employment and Immigration	23,529,687		2,307,707	477,814
Energy, Mines and Resources	88,073	3,434,651	23,033	845,729
Environment	670,539	6,551,934	118,221	138,529
External Affairs	360,399	2,158,742	33,754	291,471
Finance	10,449,595			117,590
Fisheries and Oceans	368,674	2,321,529	4,482	561,882
Governor General				
Indian Affairs and Northern Develop- ment	2,730,870	7,068,817	44,241,288	592,888
Industry, Trade and Commerce	1,271,024	8,095	21,769	556,983
Justice	130,235		4,974	2,471,407
Labour				132,940
National Defence		30,844,828	11,622,711	215,110
National Health and Welfare	1,685,343		23,867,803	6,066,575
National Revenue	48,519		53,779	1,246,481
Parliament	47,783	94,315	427	50,990
Post Office		412,534	297,550	7,529
Privy Council	126,420			266,901
Public Works		31,954,303	1,267	664,017
Regional Economic Expansion	2,333,690	125,587	244	1,622
Science and Technology	287,940	4,025,480	1,786	6,786
Secretary of State	177,428		108,901	38,518
Social Development				
Solicitor General	142,613	781,825	27,839,446	1,038,055
Supply and Services	2,073,498	241,933		290,390
Transport	348,407	2,762,778	463,904	806,770
Treasury Board				
Veterans Affairs			72,257,303	20,151
Total	47,643,218	99,675,203	183,281,440	18,893,893

Protection services	Scientific services	Training and educational services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$
596,898	796,653	868,306	15,589,469	9,765,984	28,591,454
2,331,637	1,490,947	821,107	25,514,116	26,864,816	63,959,964
	2,742,819	228,751	1,999,761	2,667,613	9,298,327
91,650		49,819	271,921	499,617	1,000,328
1,497,783		429,612,619	15,791,919	7,398,835	480,616,364
1,113,745	19,127,149	1,231,745	24,238,968	14,777,874	64,880,967
2,708,984	19,848,583	1,500,648	6,273,510	31,824,915	69,635,863
5,627,448		1,029,971	2,457,318	17,959,822	29,918,925
415,173		445,877	2,276,193	5,079,672	18,784,100
1,078,170	13,442,249	880,138	121,235	24,432,629	43,210,988
				203,962	203,962
6,237,425	1,120,394	85,272,106	8,891,209	11,351,252	167,506,249
313,382		462,976	4,243,193	22,317,069	29,194,491
473,045		515,602	3,930,892	4,278,660	11,804,815
1,184,312		172,020	1,797,562	4,588,175	7,875,009
20,373,223	19,242,398	60,679,672		103,867,901	246,845,843
833,981	4,532,174	1,509,481	1,452,700	12,104,879	52,052,936
2,968,281	54,276	1,630,742	944,983	9,385,964	16,333,025
6,732		252,200	1,654,772	1,458,884	3,566,103
2,130,382		423,598	2,699,337	2,409,869	8,380,799
447,221		101,616	3,024,665	6,047,377	10,014,200
8,353,019	627,528	892,003	2,965,419	58,041,396	103,498,952
83,647		376,824	3,141,207	2,848,688	8,911,509
768,834	712,876	198,181	28,522,003	12,193,745	46,717,631
267,251		2,811,658	15,621,343	14,025,539	33,050,638
2,218		10,256	260,705	158,255	431,434
5,111,080	347,666	8,814,339	11,552,155	31,655,932	87,283,111
1,896,211	15,159,087	1,670,820	25,804,154	65,343,267	112,479,360
27,110,530	868,356	4,173,016	22,318,049	98,459,275	157,311,085
		187,326	1,836,168	11,259,754	13,283,248
926,072		496,894	3,909,103	6,623,144	84,232,667
94,948,334	100,113,155	607,320,311	239,104,029	619,894,764	2,010,874,347

AGRICULTURE \$28,591,454**Department \$26,815,374****ADMINISTRATION PROGRAM \$4,529,814****Accounting Services \$212,428**

Accounting services \$212,428—Government of Canada—Audit Services Bureau, Ottawa Ont \$207,982.

Engineering Services \$94,742

Architectural services \$173

Engineering consultants (other) \$94,569—I B I Group Toronto Ont \$34,297.

Health and Welfare Services \$80

Other health services \$80

Legal Services \$2**Protection Services \$84,503**

Protection services \$84,503—Canadian Corps of Commissioners Ottawa Ont \$84,503.

Scientific Services \$12,406

Scientific services, excluding consultants \$12,406

Training and Educational Services \$368,932

Staff development and training (Public Service Commission) \$32,245

Training of public servants—Other \$336,687—Maple Leaf Language Centre Ltd Ottawa Ont \$231,601.

Other Professional Services \$562,855

Data processing consultants \$1,225

Management consultants \$397,530—EAC Amy & Sons Ltd Ottawa Ont \$43,840, Government of Canada Ministry of State Ottawa Ont \$113,286, Supply and Services Ottawa Ont \$68,038, Murray Nicholson & Assoc Ottawa Ont \$60,800, Peat Marwick & Partners Ottawa Ont \$56,493.

Other \$164,100—Sharon Professional Services Ottawa Ont \$88,104, University of Toronto Toronto Ont \$27,815.

Other Services \$3,193,866

Contract administration—DSS (service charges) \$250,996

Data processing services and purchase of computer software \$2,604,351—Alphatext Ltd Ottawa Ont \$72,169, Bailey & Rose Ottawa Ont \$49,535, Bonaventure Systems Inc Ottawa Ont \$91,640, Canadian General Electric Co Ltd St Laurent Qué \$36,443, Computel Systems Ltd Ottawa Ont \$25,154, Comshare Ltd Rexdale Ont \$131,770, Datacrown Inc Willowdale Ont \$1,164,187, Data Encoding Ltd Ottawa Ont \$41,644, Data Logic Canada Ottawa Ont \$41,405, Dawson & Daw and Associates Calgary Alta \$34,744, Digital Equipment of Canada Ltd Ottawa Ont \$34,956, DMR and Associates Ottawa Ont \$36,560, I A S Computer Corp Ltd Halifax NS \$35,496, I B M Canada Ltd Don Mills Ont \$29,832, Laurier Group of Systems & Management Consultants Ottawa Ont \$85,810, Microtime Inc Ottawa Ont \$79,215, Mobius Software Ltd Ottawa Ont \$51,469, Quasar Systems Ltd Ottawa Ont \$208,676, University of Toronto Toronto Ont \$79,625.

Hospitality \$14,703

Laundry, dry cleaning, and related services \$125

Membership fees \$469

Non-professional personal service contracts \$64,259

Photography services except motion pictures \$510

Storage and warehousing \$3,910

Temporary help services \$179,840—Bradson Personnel Pool Ottawa Ont \$33,192, Quantum Management Ltd Montreal Que \$27,474.

Other business services \$74,703

AGRI-FOOD DEVELOPMENT PROGRAM \$11,332,040**Accounting Services \$200,551**

Accounting services \$200,551—Canadian Wheat Board Winnipeg Man \$32,093, Cooper and Lybrand Ottawa Ont \$85,000, Government of Canada Audit Services Bureau Ottawa Ont \$68,379.

Engineering Services \$188,575

Architectural services \$14,738

Engineering consultants (contruction) \$128,662—Glide Albert Architect Ltd Moncton NB \$50,788.

Engineering consultants (other) \$45,175

Health and Welfare Services \$508

Para-medical personnel \$508

Legal Services \$2,591**Protection Services \$427,008**

Protection services \$427,008—National Protective Services Ottawa Ont \$55,904, Canadian Corps of Commissioners Halifax NS \$45,340, St John NB \$95,290, Winnipeg Man \$29,678, and Lethbridge Alta \$112,002.

Scientific Services \$528,431

Scientific consultants \$33,624

Scientific services, excluding consultants \$494,807—Commonwealth Institute of Biological Control Slough England \$66,177, National Science and Engineering Research Council Ottawa Ont \$290,535.

Training and Educational Services \$291,049

Education: university and college \$48,125

Staff development and training (Public Service Commission) \$52,343

Teachers and instructors on contract \$1,836

Training of public servants—Other \$188,745

Other Professional Services \$6,286,307

Data processing consultants \$49,937

Management consultants \$160,298—Missouri Valley Research Association Columbia Miss \$28,000.

Research contracts \$5,773,176—Agriconsultants Verchères Que \$36,750, Ascor Ltd Manotick Ont \$45,428, Association des Eleveurs de Chèvres du Québec Kingsbury Qué \$34,768, Banque Fédérale de Développement Montréal Qué \$34,189, Biomass Combustion Ltd Canning NS \$27,504, Buchan Lawton and Parent Ltd Ottawa Ont \$32,330, Canadian Food Processors Association Ottawa Ont \$49,051, Canadian Resourcecon Ltd Calgary Alta \$44,047, Canviro Consultants Ltd Kitchener Ont \$33,911, Commonwealth Institute of Biological Control Slough England \$55,900, Contech ETC Ltd Ottawa Ont \$41,113, Deloitte Haskins and Sells Assoc Guelph Ont \$36,160, Diversified Research Laboratories Limited Toronto Ont \$31,307, Ecole Polytechnique de Montréal Montréal Qué \$36,891,

Ferme du Plateau Inc St Pierre de Broughton Que \$76,828, Giffels Assoc Ltd Toronto Ont \$44,600, Government of Canada—Supply and Services Hull Qué \$426,742, Griffith Lab Ltd Scarborough Ont \$26,478, Holden Clarksburg Ont \$29,000, Inmarint Ottawa Ont \$74,351, Labelle M Boucherville Qué \$34,010, New Brunswick Research and Productivity Council Fredericton NB \$54,892, Nova Energy Ltd Dartmouth NS \$32,831, Nova Scotia Grain Commission Kentville NS \$44,903, Nova Scotia Technical College Halifax NS \$70,602, Ontario Research Foundation Mississauga Ont \$63,780, Potatec Ltd La Pocatière Qué \$68,738, Quest-Air Surveys Ltd Winnipeg Man \$30,716, Roche Assoc Ltée Ste-Foy Qué \$67,072, Saskatchewan Research Council Saskatoon Sask \$93,555, Technical University of Nova Scotia Halifax NS \$30,701, TES Ltd Ottawa Ont \$107,901, T G Bright Wines Ltd Niagara On the Lake Ont \$112,342, Unies Ltd Winnipeg Man \$25,500, Universities of: Acadia Wolfville NS \$28,070, Alberta Edmonton Alta \$84,868, British Columbia Vancouver BC \$297,335, Carleton Ottawa Ont \$38,509, Guelph Guelph Ont \$276,538, Laval Ste Foy Qué \$167,245, Manitoba Winnipeg Man \$164,113, McGill Montreal Que \$108,263, Memorial St John's Nfld \$77,729, New Brunswick Fredericton NB \$41,031, Ottawa Ottawa Ont \$126,275, Québec Chicoutimi Qué \$85,384, Saskatchewan Saskatoon Sask \$158,787, William Stevens Consultants Guelph Ont \$42,925.

Other \$302,896—Arcus Construction Ltd Vancouver BC \$36,800, Government of Canada—Treasury Board Ottawa Ont \$44,412.

Other Services \$3,407,020

Contract administration—DSS (service charges) \$726,434

Contracted building cleaning \$477,459—Ambassador Building Windsor Ont \$31,800, Janitorial Service Swift Current Sask \$71,450, Johnstone Wallace Fredericton NB \$33,250, Oxford Building Cleaners Winnipeg Man \$41,043, Quick Caretaking Saskatoon Sask \$30,359, R & M Enterprises Lacombe Alta \$27,450, Team Cleaners Charlottetown PEI \$27,625.

Data processing services and purchase of computer software \$242,956—Data Crown Inc Ottawa Ont \$64,760, Willowdale Ont \$68,931, Quasar Systems Ltd Ottawa Ont \$38,760.

Hospitality \$78,072

Laundry, dry cleaning, and related services \$146,568—A Thomas-sin Fils Enr Québec Qué \$45,962.

Membership fees \$15,320

Non-professional personal service contracts \$157,473

Photography services except motion pictures \$29,071

Storage and warehousing \$349,680

Temporary help services \$185,081—Total Employment Services Ottawa Ont \$25,091.

Other business services \$998,906—Charles Higgerty Ltd Ottawa Ont \$35,387, Jordan and St Michelle St Catharines Ont \$135,192, T G Bright Co Ltd St Catharines Ont \$133,007.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM \$3,949,523

Accounting Services \$6,100

Engineering Services \$88,528

Engineering consultants (construction) \$72,945

Engineering consultants (other) \$15,583

Health and Welfare Services \$5,598

Para-medical personnel \$5,448

Other health services \$150

Legal Services \$4,132

Protection Services \$85,387

Protection services \$85,387—Government of Canada—Public Works Canada Ottawa Ont \$27,352, National Protective Services Ottawa Ont \$39,405.

Scientific Services \$255,816

Scientific consultants \$100,202

Scientific services, excluding consultants \$155,614—Universities of: Guelph Guelph Ont \$52,511, Montreal Montreal Qué \$33,987, Veterinary Infectious Diseases Saskatoon Sask \$26,934.

Training and Educational Services \$170,975

Education: university and college \$1,762

Staff development and training (Public Service Commission) \$66,367

Training of public servants—Other \$102,846

Other Professional Services \$527,923

Data processing consultants \$3,500

Management consultants \$43,036

Other \$481,387—Can/Test Ltd Vancouver BC \$40,178, Farm Credit Corp Ottawa Ont \$40,000, John Doherty & Co Ltd Ottawa Ont \$46,854.

Other Services \$2,805,064

Contract administration—DSS (service charges) \$288,559

Contracted building cleaning \$55,409

Data processing services and purchase of computer software \$88,439—Canadian Seed Growers Ottawa Ont \$27,531.

Hospitality \$7,432

Laundry, dry cleaning, and related services \$691,586—Acme Linen Winnipeg Man \$32,024, Canadian Linen Supply: Calgary Alta \$52,039 and Regina Sask \$26,665, Fabric Care Edmonton Alta \$30,890, Hector Jolicoeur Inc Montreal Qué \$131,780, Leader Linen Toronto Ont \$55,806, Work Wear Toronto Ont \$53,213.

Membership fees \$11,669

Non-professional personal service contracts \$1,134,242—Encans d'Animaux de Québec Inc St Romuald Qué \$25,550, Ferme Bermaska Inc Ste Pie Qué \$41,300, Gambel & Rogers Ltd Toronto Ont \$25,714, Ontario Livestock Exchange Waterloo Ont \$32,130, United Co Operatives of Ontario Toronto Ont \$55,331.

Photography services except motion pictures \$3,230

Storage and warehousing \$2,637

Temporary help services \$382,160—Selective Placements (Ottawa) Ltd Ottawa Ont \$27,901, The 500 Selection Service Ottawa Ont \$31,222.

Other business services \$139,701

AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND \$6,828,349

Other Professional Services \$6,623,020

Other \$6,623,020—Drug research services \$265,581—Lynn and Johnston Ltd \$77,277, Mann Testing Ltd \$79,750, Can Test Ltd \$69,903, photo finish services \$620,165—Mendelson Films Ltd \$447,915, Photo Lambert Ltd \$172,250; race patrol services \$2,274,294—Mendelson Films Ltd \$1,860,238, Photo Lambert Ltd

AGRICULTURE—Concluded

\$414,056; race testing services \$3,462,980—Lynn and Johnston Ltd \$851,765, Mann Testing Ltd \$854,337, Can Test Ltd \$865,349.

Other Services \$205,329

Data processing services and purchase of computer software \$160,838—Ultracom Ltd \$126,585, IBM Canada Ltd \$31,682.

Other business services \$44,491

CANADIAN GRAIN COMMISSION PROGRAM \$175,648

Engineering Services \$14,572

Engineering consultants (construction) \$14,572

Health and Welfare Services \$109

Para-medical personnel \$109

Legal Services \$6,925

Training and Educational Services \$32,375

Education: university and college \$1,615

Training of public servants—Other \$30,760

Other Professional Services \$38,162

Management consultants \$36,142

Research contracts \$2,000

Other \$20

Other Services \$83,505

Contract administration—D S S (service charges) \$40,856

Data processing services and purchase of computer software \$21,886

Hospitality \$2,689

Laundry, dry cleaning, and related services \$4,360

Membership fees \$1,875

Non-professional personal service contracts \$75

Storage and warehousing \$261

Temporary help services \$628

Other business services \$10,875

Canadian Dairy Commission \$1,736,814

Accounting Services \$103,426

Accounting services \$103,426—Supply and Services/Audit Services Bureau Ottawa Ont \$103,426.

Legal Services \$27,787

Training and Educational Services \$4,471

Training of public servants—Other \$4,471

Other Professional Services \$1,545,892

Data processing consultants \$157,730—Price Waterhouse et Associés Quebec Que \$157,730.

Management consultants \$144,406—Malette Benoit Boulanger Rondeau Inc Quebec Que \$101,950, Price Waterhouse et Associés Quebec Que \$31,106.

Research contracts \$1,230,180—Product Research and Development \$1,216,044—Association Coopérative Laitière du Saguenay Lac St Jean Que \$115,645, Canadian Farm Management Services Guelph Ont \$39,967, Cardinal Biologicals Limited Toronto Ont \$30,203, Coopérative Agricole du Bas St-Laurent Bic Que

\$108,686, Cooperative Fédérée de Québec Montreal Que \$41,300, Dairy Bureau of Canada Toronto Ont \$120,007, Fraser Valley Milk Producers Association Vancouver BC \$31,952, Gay Lea Foods Guelph Ont \$32,768, Government of Canada Supply and Services Hull Que \$78,215, La Ferme St Laurent Limitée Ville St Laurent Que \$41,482, L'Office des Producteurs de lait du Québec Montreal Que \$61,768, Ontario Milk Marketing Board Toronto Ont \$26,891, Price Waterhouse Associates Ottawa Ont \$116,533, Sodispro Technologies Ltée St Hyacinthe Que \$59,776, University of Alberta Edmonton Alta \$43,017, University of British Columbia Vancouver BC \$36,583, University of Guelph Guelph Ont \$39,939, Université Laval Ste Foy Que \$147,689.

Other \$13,576

Other Services \$55,238

Contract administration—DSS (service charges) \$2,050

Hospitality \$12,212

Temporary help services \$20,479

Other business services \$20,497

Canadian Livestock Feed Board \$39,266

Accounting Services \$16,690

Legal Services \$800

Training and Educational Services \$504

Training of public servants—Other \$504

Other Professional Services \$5,310

Research contracts \$5,310

Other Services \$15,962

Hospitality \$2,491

Membership fees \$1,239

Temporary help services \$1,598

Other business services \$10,634

COMMUNICATIONS \$63,959,964

Department \$37,586,948

COMMUNICATIONS PROGRAM \$33,976,635

Accounting Services \$177,392

Accounting services \$177,392—Oren C Food Ottawa Ont \$32,868.

Engineering Services \$6,460,563

Engineering consultants (construction) \$1,935,080—Carleton University Ottawa Ont \$96,096, Ecole Polytechnique de Montréal Qué \$53,026, University of Laval Ste-Foy Qué \$74,705, University of McGill Montréal Qué \$35,000, University of Montreal Montreal Que \$25,000, University of Ottawa Ottawa Ont \$37,855, University of Toronto-Law Toronto Ont \$30,417, University of Waterloo Waterloo Ont \$58,305.

Engineering consultants (other) \$3,269,882—Adga Systems Ltd Ottawa Ont \$38,902, Canadian Astronautics Ottawa Ont \$429,515, Churgin Planning Ltd Ottawa Ont \$59,900, Intellitech Canada Ltd Ottawa Ont \$38,180, Manitoba Telephone System Winnipeg Man \$290,000, Miller Communications Kanata Ont \$53,435, National Defence Ottawa Ont \$51,000, Northern Telecom Canada Ltd Islington Ont \$786,129, Price Waterhouse Associates Montreal Que \$60,000, SED Systems Saskatoon Sask \$134,267, Spar Aerospace

COMMUNICATIONS—Continued

Ltd Toronto Ont \$1,015,950, Telesat Canada Ottawa Ont \$94,586, University of Waterloo Waterloo Ont \$44,521.

Other \$1,255,601—Adga Systems Ltd Ottawa Ont \$152,813, Canadian Astronautics Ottawa Ont \$45,382, Datacap Ltd Ottawa Ont \$40,454, Dynacon Enterprises Ltd Thornhill Ont \$51,970, Environment Canada Ottawa Ont \$76,450, Miller Communications Kanata Ont \$58,618, Spar Aerospace Ltd Toronto Ont \$140,831, SSC Bureau of Management \$32,201, University of Sherbrooke Sherbrooke Que \$62,990, University of Waterloo Waterloo Ont \$29,855.

Health and Welfare Services \$1,872

Other health services \$1,872

Legal Services \$172,739

Legal services \$172,739—Kirkland and Ellis Washington D C USA \$159,039.

Protection Services \$356,794

Protection services \$356,794—Canadian Corps of Commissioners Ottawa Ont \$341,829.

Scientific Services \$1,471,599

Scientific services, excluding consultants \$1,471,599—Ancon Space Tech Corp Thornhill Ont \$64,239, Canadian Astronautics Ottawa Ont \$213,950, Intellitech Canada Ltd Ottawa Ont \$39,936, Genesys Group Ottawa Ont \$26,325, Ottawa Mould Craft Ltd Ottawa Ont \$34,991, SED Systems Saskatoon Sask \$160,793, Spar Aerospace Ltd Toronto Ont \$272,323, Télécube Vidéotron St-Hubert Qué \$34,771.

Training and Educational Services \$285,499

Education: elementary, secondary and special (including vocational) \$10,710

Education: university and college \$19,869

Staff development and training (Public Service Commission) \$110,912

Training of public servants—Other \$144,008

Other Professional Services \$18,879,621

Data processing consultants \$2,025,864—Adga Systems Ltd Ottawa Ont \$87,980, Datacap Ltd Ottawa Ont \$120,899, Genesys Group Ottawa Ont \$72,182, Hitech Canada Ltd \$108,597, Infomart Toronto Ont \$41,900, Intellitech Canada Ltd Ottawa Ont \$62,145, I P Sharp Associates Ltd Toronto Ont \$43,437, Lemmex and Associates Ottawa Ont \$49,190, Norpak Limited Kanata Ont \$194,769, Ottawa Mould Craft Ltd Ottawa Ont \$29,521, Roy Ball Associates Ltd Ottawa Ont \$28,753, Systemhouse Ltd Ottawa Ont \$59,144, Temprotech Ottawa Ont \$34,021.

Management consultants \$15,578,515—Barbara Robertson Ottawa Ont \$42,392, Bell Northern Research Ltd Ottawa Ont \$86,260, Betty Weinstein Canada Ont \$44,005, Canadian Astronautics Ottawa Ont \$72,869, Canadian Commercial Corp Ottawa Ont \$183,000, Canadian Film Development Corp Ottawa Ont \$48,410, Community Information Centre of Metropolitan Toronto Toronto Ont \$29,993, David Shaw Oxford Mills Ont \$36,485, D B Biggs Ottawa Ont \$42,600, Edmunds Communications Ltd Windsor Ont \$33,000, Eidetic Partners Kanata Ont \$42,509, Energy, Mines and Resources Ottawa Ont \$46,476, Francis Spiller Associates Nepean Ont \$38,183, Frank S Symons Ottawa Ont \$38,989, Genesys Group Ottawa Ont \$49,845, Gordon Woods Toronto Ont \$73,825, Grieve Horner and Associates Toronto Ont \$25,000, Hemton Business Display Corporation Ottawa Ont \$180,043, Hickling Partners Inc Ottawa Ont \$45,900, Hitech Canada Ltd Ottawa Ont \$53,470, Infoman Inc Ottawa Ont \$45,417, Infomart Toronto Ont \$1,198,285, Intel Consultants Ltd Ottawa Ont \$115,106, Intellitech

Canada Ltd Ottawa Ont \$133,495, Laurier Group Ottawa Ont \$37,263, Manitoba Telephone System Winnipeg Man \$227,590, Mary M Nash Vanier Ont \$41,356, McGill University Montreal Que \$35,501, Micheal A Dagg Associates Ottawa Ont \$34,979, Miller Communications Ottawa Ont \$73,611, Norpak Ltd Kanata Ont \$349,092, Peat Marwick and Partners Ottawa Ont \$79,239, Quasar Systems Ltd Montreal Que \$25,741, Raymond Chabot Martin Paré et Cie Montréal Qué \$29,080, Raytheon Canada Ltd Waterloo Ont \$67,600, R M Dohoo Ltd Ottawa Ont \$29,358, R W Hough and Associates Ottawa Ont \$60,000, SED Systems Saskatoon Sask \$336,902, Spar Aerospace Ltd Toronto Ont \$3,253,389, SSC Bureau of Management Ottawa Ont \$195,057, Systemhouse Ltd Ottawa Ont \$96,283, Tamec Inc Ile des Soeurs Qué \$78,670, Telesat Canada Ottawa Ont \$1,635,000, TV Ontario Toronto Ont \$476,300, University of Montreal Montreal Que \$42,612, University of New Brunswick Fredericton NB \$28,265, University of New-York New-York NY USA \$123,900, WAC Schultz Ottawa Ont \$59,480.

Research contracts \$303,521—Cantel Engineering Associates Vancouver BC \$32,437, Intersearch Inc Ottawa Ont \$40,000.

Other \$971,721—Canadian Broadcasting Corporation Ottawa Ont \$900,000 (Teldion Evaluation).

Other Services \$6,170,556

Contract administration—DSS (service charges) \$1,843,060

Contracted building cleaning \$243,238—Service Star Cleaning Inc Ottawa Ont \$211,092.

Data processing services and purchase of computer software \$2,126,719—AI Data Services Ottawa Ont \$159,925, AES Data Ltd Ottawa Ont \$44,941, Canadian Astronautics Ottawa Ont \$98,495, Computel Systems Inc Ottawa Ont \$908,910, Computex Centres Ltd Calgary Alta \$43,780, Datacrown Willowdale Ont \$163,573, Intellitech Canada Ltd Ottawa Ont \$44,997, Intel Semiconductor of Canada Toronto Ont \$108,675, SED Systems Saskatoon Sask \$101,584.

Hospitality \$138,164—Helmer Associates Ottawa Ont \$43,383, Canadian Designs Services Toronto Ont \$39,240.

Laundry, dry cleaning, and related services \$47

Membership fees \$59,922

Non-professional personal service contracts \$471,899

Storage and warehousing \$3,304

Temporary help services \$647,743—Barbara's Personnel Ottawa Ont \$25,794, Bradson Personnel Pool Ottawa Ont \$55,735, Drake Interim Ottawa Ont \$27,371, Harrington Personnel Ottawa Ont \$48,284, Kelly Services Ottawa Ont \$31,499, Prologic Systems Ottawa Ont \$35,408, Selective Placements (Ottawa) Ltd Ottawa Ont \$29,611, Temporarily Yours Vancouver BC \$78,136.

Other business services \$636,460—McDonald Dettwiler and Associates Richmond BC \$105,591, University of Toronto-Law Toronto Ont \$28,657.

COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND \$986,725

Training and Educational Services \$30,270

Education: university and college \$700

Staff development and training (Public Service Commission) \$11,238

Teachers and instructors on contract \$5,731

Training of public servants—Other \$12,601

COMMUNICATIONS—Continued

Other Professional Services \$74,717

Management consultants \$15,640

Data processing consultants \$59,077—Laurier Group Ottawa Ont \$25,200.

Other Services \$881,738

Contract administration—DSS (service charges) \$34,625

Data processing services and purchase of computer software \$306,201—Data Crown Willowdale Ont \$132,715, IBM Canada Don Mills Ont \$103,754, Real Time Data Pro Don Mills Ont \$35,323.

Hospitality \$135

Membership fees \$1,050

Non-professional personal service contracts \$848

Temporary help services \$99,357—Quantum Management Mont-real Que \$45,792.

Other business services \$439,522—Commercial Acquisition Services \$27,237—Government of Canada—Department of Supply and Services Ottawa Ont \$27,237; printing and reproduction \$410,926—Government of Canada—Department of Supply and Services Ottawa Ont \$410,926; other \$1,359.

ARTS AND CULTURE PROGRAM \$2,623,588

Engineering Services \$10,389

Engineering consultant \$9,904

Other \$485

Health and Welfare Services \$2,500

Other health services \$2,500

Legal Services \$45,765

Protection Services \$224

Training and Educational Services \$6,494

Education: university and college \$277

Staff development and training (Public Service Commission) \$2,752

Training of public servants—Other \$3,465

Other Professional Services \$1,493,763

Data processing consultants \$1,919

Management consultants \$1,279,431—Gordon Woods Toronto Ont \$37,375, Hickling-Johnston Ltd Ottawa Ont \$28,000, Innis Communications Corp Ottawa Ont \$25,000, SSC Bureau of Management Ottawa Ont \$187,418, University of Toronto Toronto Ont \$44,350.

Research contract \$138,959

Other \$73,454—SDICC Montreal Que \$30,000.

Other Services \$1,064,453

Contract administration—DSS (service charges) \$21,315

Data processing services and purchase of computer software \$27,048

Hospitality \$45,608

Laundry, dry cleaning, and related services \$2,250

Membership fees \$1,127

Non-professional personal service contracts \$437,715—Albert Breton Toronto Ont \$25,646, David Ellis Ottawa Ont \$28,575, Frank Milligan Kingston Ont \$37,763.

Temporary help services \$369,654—Barbara's Personnel Ottawa Ont \$49,563.

Other business services \$159,736

Canadian Radio-television and Telecommunications Commission \$1,603,767

Legal Services \$56,510

Protection Services \$97,974

Protection services \$97,974—Canadian Corps of Commissioners Ottawa Ont \$97,974.

Training and Educational Services \$44,128

Education: university and college \$27,825

Staff development and training (Public Service Commission) \$16,303

Other Professional Services \$611,220

Data processing consultants \$16,094

Management consultants \$439,016—Jack L Daye Ottawa Ont \$29,770, Hank Intven Ottawa Ont \$30,096, John Doherty and Company Ottawa Ont \$49,200, Les Projets Sotech Ltée Hull Qué \$32,880, Roger W Hough and Associates Ltd Ottawa Ont \$35,000, Technical Analysis PC Clifton Park NY USA \$29,002.

Research contracts \$156,110—Canadian Broadcasting Corporation Ottawa Ont \$39,744, Donald R Gordon Waterloo Ont \$32,213.

Other Services \$793,935

Contract administration—DSS (service charges) \$25,967—Government of Canada—Supply and Services Ottawa Ont \$25,967.

Data processing services and purchase of computer software \$198,600—Computel Systems Ltd Ottawa Ont \$122,208, Comshare Rexdale Ont \$73,896.

Hospitality \$13,842

Membership fees \$125,322—B B M Bureau of Measurement Toronto Ont \$75,000.

Non-professional personal service contracts \$158,209—Joan Harcourt Kingston Ont \$28,158.

Storage and warehousing \$2,815

Temporary help services \$79,188—MacDonald & Brisson Personnel Services Ltd Ottawa Ont \$57,982.

Other business services \$189,992—Angus Stonehouse & Co Ltd Toronto Ont \$108,545.

National Film Board \$11,167,805

Protection Services \$197,666

Protection services \$197,666—Canadian Corps of Commissioners Montreal Que \$173,822.

Training and Educational Services \$110,455

Education: university and college \$9,652

Staff development and training (Public Service Commission) \$32,242

Teachers and instructors on contract \$16,000

Training of public servants—Other \$52,561

COMMUNICATIONS—Continued

Other Professional Services \$1,065,982

Other \$1,065,982—Canadian Radio-television Commission Ottawa Ont \$36,619, Canadian Corps of Commissioners Montreal Que \$83,412, Intercontinental Consultants Montreal Que \$50,500, Michael Foster Limited Toronto Ont \$26,756.

Other Services \$9,793,702

Hospitality \$137,914

Motion picture production and distribution \$9,550,366—François Brault St Lambert Que \$29,000, Jacques Gagne Montreal Que \$45,250, Playing with Time Incorporated Toronto Ont \$32,000, Robert A Duncan Productions Inc Westmount Que \$28,500, Tinsel Media Productions Ltd Edmonton Alta \$30,000, Actra Insurance & Retirement Plan Toronto Ont \$37,689, Caisse de Sécurité du Spectacle Montreal Que \$31,680, Adimec Inc Montreal Que \$35,236, Alpha Cine Service Vancouver BC \$55,290, Brydon & Larivière Ltd Ottawa Ont \$27,702, Campbell Corporation Ottawa Ont \$26,075, Cine Labs Winnipeg Man \$43,982, Display Mounting Ltd Ottawa Ont \$182,101, H A S Novelties Ltd Toronto Ont \$41,793, Mont Royal Film Corp Montreal Que \$25,412, Production Film Makers Assoc Ltd Toronto Ont \$62,650, Quinn Laboratories Toronto Ont \$57,849, Spectralite 70 Ltee Trois-Rivières Que \$127,379, Winnipeg Photo Ltd Winnipeg Man \$33,333, A V Plus Inc Hull Que \$88,841, ABS Productions Ltd Dartmouth NS \$73,613, AFEM Productions Inc Montreal Que \$149,743, Amaranth Productions Toronto Ont \$60,242, Aquilon Film Inc Westmount Que \$38,880, Atkinson Film-Arts Ltd Ottawa Ont \$254,152, Atlantis Films Toronto Ont \$46,437, Atlantis Films Limited & The Royal Bank of Canada Toronto Ont \$92,892, Avantage Productions Inc Montreal Que \$70,420, Boite a Image Inc Montreal Que \$65,567, Bomi Videotape Productions Ottawa Ont \$65,712, Calibre Communications Ltd Ottawa Ont \$77,700, Carleton Productions Ltd Ottawa Ont \$108,859, Chetwynd Films Ltd Toronto Ont \$25,000, Cinemax Inc Montreal Que \$41,294, Cinetel Film Prod Ltd Edmonton Alta \$164,113, Crawley Films Ltd Ottawa Ont \$144,104, Credo Group Ltd Winnipeg Man \$53,829, DD Productions Oshawa Ont \$94,918, Donald Snowden Productions Limited St John's Nfld \$65,826, Dream Machine North Vancouver BC \$50,374, Films Stock Ltee Montreal Que \$69,294, Gary Nichol & Associates Limited Ottawa Ont \$48,950, Haines-Camron Inc Ottawa Ont \$30,353, Henwood Wayne Ottawa Ont \$25,000, Hyde Park Film Productions Toronto Ont \$93,142, Image Productions Falmouth NS \$59,950, Image Projection Ltd Ottawa Ont \$77,684, Intercom Films Limited Toronto Ont \$196,229, International Psychomedia Vancouver BC \$30,000, Jeffery Howard Productions Ltd Vancouver BC \$102,000, JPL Productions Inc Montreal Que \$30,905, Kickinghorse Productions Ltd Edmonton Alta \$140,912, Lauron Productions Ltd Toronto Ont \$176,768, Les Productions Avantage Inc Montreal Que \$33,954, Malone Hinds and Associates Ottawa Ont \$86,606, McMahon Productions Ottawa Ont \$35,844, Media Alternative (Carp) Carp Ont \$38,372, Mediabec Inc Montreal Que \$26,415, Michael J Petro Ltd Windsor Ont \$26,737, Nimbus Films Limited Halifax NS \$100,645, Ontario Educational Communications Authority Toronto Ont \$118,000, Guy E Parent Montreal Que \$56,110, Points East Productions Charlottetown PEI \$76,703, Les Productions de la Chouette Montreal Que \$65,156, Productions Tournesol Ltée Montreal Que \$61,108, S D A Productions Ltée Montreal Que \$104,834, Skerrett Communication Limited Halifax NS \$75,000, Spellmeier Photographic Halifax NS \$33,009, Tinsel Media Productions Ltd Edmonton Alta \$84,148, VTR Productions Limited Toronto Ont \$52,721, Westminster Films Limited Toronto Ont \$154,584.

Photography services except motion pictures \$105,422

National Library \$3,253,735

Training and Educational Services \$87,956

Education: university and college \$1,814

Staff development and training (Public Service Commission) \$64,656—Public Service Commission Ottawa Ont \$45,164.

Training of public servants—Other \$21,486

Other Professional Services \$638,650

Data processing consultants \$402,801—Baily and Rose Ltd Ottawa Ont \$66,250, Canada Systems Group Mississauga Ont \$84,094, Automation Centre of Ottawa Ottawa Ont \$50,673, Quasar Ottawa Ont \$75,000, Hickling Partners Inc Ottawa Ont \$25,719, S and S Software Ottawa Ont \$54,321.

Other \$235,849—Cataloguers \$41,918; management consultants \$25,499; other \$168,432.

Other Services \$2,527,129

Contract administration—DSS (service charges) \$105,737—Supply and Services Canada Service Charges Hull Que \$105,737.

Data processing services and purchase of computer software \$2,084,458—National Research Council Ottawa Ont \$1,750,000, Université Laval Quebec Que \$49,995, York University Toronto Ont \$27,310, Datacrown Inc Willowdale Ont \$91,401, Canadian Film Institute Ottawa Ont \$33,800, Supply and Services Canada Hull Que \$65,380.

Hospitality \$24,267

Membership fees \$26,544

Temporary help services \$91,254—MacDonald and Brisson Ottawa Ont \$34,087.

Other business services \$194,869—Custom Broker Charges \$16,740; other \$178,129—Nova Scotia Provincial Library Halifax NS \$27,500.

National Museums of Canada \$6,802,657

Engineering Services \$245

Architectural services \$80

Engineering consultants (other) \$165

Protection Services \$1,142,406

Protection services \$1,142,406—Canadian Corps of Commissioners Ottawa Ont \$395,480, National Protective Services Ottawa Ont \$708,298, Public Works Ottawa Ont \$32,326.

Scientific Services \$9,361

Scientific consultants \$9,361

Training and Educational Services \$97,895

Staff development and training (Public Service Commission) \$97,895

Other Professional Services \$1,290,785

Data processing consultants \$33,152—Wood Brown and Associates Ottawa Ont \$33,152.

Management consultants \$333,620—Ernst and Whinney Ottawa Ont \$39,300, Maheu Noiseux and Compagnie Montreal Que \$30,700, Pichard Laflamme Potvin Hull Que \$29,775, Raymond Chabot Martin Paré & Ass Hull Que \$26,887, Supply and Services Canada Bureau of Management Consultants Ottawa Ont \$59,453.

COMMUNICATIONS—Concluded

Research contracts \$924,013—Dr Stephen I Cumbaa Ottawa Ont \$28,000, Entomological Society Ottawa Ont \$27,759, S Poulin Ottawa Ont \$26,450.

Other Services \$4,261,965

Contract administration—DSS (service charges) \$187,247

Data processing services and purchase of computer software \$626,183—Control Data Canada Ltd Mississauga Ont \$119,504, Correctional Services Ottawa Ont \$44,397, Hickling Partners Inc Ottawa Ont \$47,055, Intellitech Canada Ltd Ottawa Ont \$86,746, Office Overload Ottawa Ont \$82,638, Sharon Professional Ottawa Ont \$61,566, T Poulos Ottawa Ont \$31,500, University of Toronto Toronto Ont \$32,239.

Hospitality \$78,594

Laundry, dry cleaning, and related services \$10,503

Membership fees \$75,530—Parks Canada Ottawa Ont \$39,700.

Motion picture production and distribution \$64,240—National Film Board Ottawa Ont \$53,057.

Non-professional personal service contracts \$24,189

Photography services except motion pictures \$185,774—Canadian Government Photo Centre Ottawa Ont \$108,364, House of Prints Ottawa Ont \$26,658.

Storage and warehousing \$1,651

Temporary help services \$442,136—Barbara's Office Personnel Ltd Ottawa Ont \$36,490, Contempro Service Inc Ottawa Ont \$25,388, Dot Personnel Service Islington Ont \$44,642, Office Overload Ottawa Ont \$36,110, Selective Placements Ltd Ottawa Ont \$25,988, Victor Temporary Ottawa Ont \$38,808.

Other business services \$2,565,918—Cataloguing services \$374,487; commissions \$31,183—Canada Ltd Toronto Ont \$31,183; curatorial services \$107,438—Hsio-Yen Shih Ottawa Ont \$47,500; design and display services \$87,959; fabrication services \$88,741; guide services \$73,873; insurance \$68,216—Allan Gill and Company Ltd Ottawa Ont \$41,338; lecture services \$28,761; maintenance services \$170,300—Bradson Personnel Ottawa Ont \$42,081, MacDonald and Brisson Personnel Ottawa Ont \$94,436; other fees and services \$1,335,390—Control Data Ltd Mississauga Ont \$128,557, Harold Goodwin Ottawa Ont \$392,297, H V Danks Ottawa Ont \$43,868, National Film Board Ottawa Ont \$29,476, Public Works Ottawa Ont \$36,440; restoration displays \$70,312; restoration works of art \$41,315; trustees fees \$49,300; other \$38,643.

Public Archives \$2,846,443

Engineering Services \$9,366

Other \$9,366

Protection Services \$536,573

Protection services \$536,573—Canadian Corps of Commissioners Ottawa Ont \$491,991, National Protective Service Ottawa Ont \$44,456.

Scientific Services \$9,987

Scientific services excluding consultants \$5,000

Scientific consultants \$4,987

Training and Educational Services \$150,074

Education: university and college \$3,170

Staff development and training (Public Service Commission) \$91,596—Public Service Commission Ottawa Ont \$84,123.

Training of public servants—Other \$55,308

Other Professional Services \$799,271

Data processing consultants \$23,249

Management consultants \$54,362—WEIT'O Associates Inc Park Forest Illinois \$30,550.

Other \$721,660—Cataloguers \$25,469; other \$696,191—Canadian Film Institute Ottawa Ont \$56,250, Media Sécurité Inc Montreal Que \$45,591, Canadian Broadcasting Corp Ottawa Ont \$101,908, Informan Inc Ottawa Ont \$33,177, University of Saskatchewan Saskatoon Sask \$26,785, Supply and Services—Audit Services Bureau Ottawa Ont \$129,178.

Other Services \$1,341,172

Contract administration—DSS (service charges) \$180,438—Supply and Services Canada Service Charges Hull Que \$180,438.

Data processing services and purchase of computer software \$745,406—Supply and Services Canada Hull Que \$391,251, Data-crown Inc Willowdale Ont \$95,311, Computel Systems Ltd Ottawa Ont \$40,946, System House Ltd Ottawa Ont \$33,241.

Hospitality \$13,616

Membership fees \$14,643

Temporary help services \$103,896—MacDonald and Brisson Ottawa Ont \$55,679.

Other business services \$283,173—Custom Broker Charges \$27,653—Peace Bridge Brokerage Ltd Fort Erie Ont \$27,653; other \$255,520—Graphics Films Ltd Ottawa Ont \$70,054, Medallion Film Laboratories Toronto Ont \$28,246, Informan Inc Ottawa Ont \$37,294.

Social Sciences and Humanities Research Council \$698,609

Training and Educational Services \$8,336

Education: elementary, secondary, and special (including vocational) \$4,036

Staff development and training (Public Service Commission) \$2,035

Training of public servants—Other \$2,265

Other Professional Services \$660,107

Data processing consultants \$14,622

Management consultants \$86,560—Consulting services \$52,681.

Other \$558,925—Council and adjudication services \$558,925.

Other Services \$30,166

Temporary help services \$20,502

Other business services \$9,664

**CONSUMER AND CORPORATE AFFAIRS
\$9,298,327****Department \$8,993,843**

Accounting Services \$7,000

Health and Welfare Services \$82

Other health services \$82

Legal Services \$1,560,729

Legal services \$1,560,729—L A Banack Toronto Ont \$83,182, Blake Cassels and Graydon Toronto Ont \$92,851, Campbell Godfrey & Lewtas Toronto Ont \$144,460, C M Dalfen Hull Que \$85,595, Desjardins Ducharme Desjardins et Bourque Montreal

CONSUMER AND CORPORATE AFFAIRS—Concluded

Que \$28,182, Gowling & Henderson Ottawa Ont \$462,975, MacLeod & Dixon Calgary Alta \$36,870, McCafferey & Co Calgary Alta \$61,578, J J Quinlan Ottawa Ont \$29,794.

Scientific Services \$2,722,581

Scientific consultants \$2,722,581—Anderson Colwill Consultants Ltd Winnipeg Man \$29,800, Canadian Facts Toronto Ont \$31,160, Canadian Standards Association Rexdale Ont \$277,403, Concord Scientific Corporation Downsview Ont \$79,441, Didak Management Services Ltd Ottawa Ont \$100,000, I D Fenwick Downsview Ont \$51,075, Scanada Consultants Oakville Ont \$62,600, Technirol Canada Ltd Dorval Que \$1,326,626, Dr J D Wharton Winnipeg Man \$26,500.

Training and Educational Services \$227,996

Staff development and training (Public Service Commission) \$87,067—Government of Canada Public Service Commission Ottawa Ont \$87,067.

Training of public servants—Other \$140,929

Other Professional Services \$1,867,899

Management consultants \$1,064,591—Advocacy Communications Analysts Inc Ottawa Ont \$28,000, Bailey & Rose Ltd Ottawa Ont \$36,182, The Canada Consulting Group Inc Toronto Ont \$45,350, Ecnalysis Consulting Services Inc Toronto Ont \$33,250, J C McPherson Rockliffe Ont \$26,019, Project Techniques Ltd Richmond Ont \$78,025, Systemhouse Ltd Nepean Ont \$123,963, J F Whipp Nepean Ont \$26,190.

Other \$803,308—Survey services \$45,000—Advocacy Communications Analysts Inc Ottawa Ont \$45,000; keypunch services \$50,211—Computel Systems Ltd Ottawa Ont \$50,211; language training services \$60,907—École de Langues Gérard Caron Ltée Vanier Ont \$60,907; transcribing services \$59,696—International Reporting Inc Toronto Ont \$59,696; data retrieval services \$48,206—Solicitor General/Correctional Services of Canada Ottawa Ont \$48,206; other \$539,288.

Other Services \$2,607,556

Contract administration—DSS (service charges) \$7,107

Data processing services and purchase of computer software \$747,410—Canada Systems Group Mississauga Ont \$402,048, Comshare Rexdale Ont \$94,271, Pergamon Press Canada Ltd WilLOWdale Ont \$51,346.

Hospitality \$25,854

Laundry, dry cleaning, and related services \$4,637

Membership fees \$43,164

Non-professional personal service contracts \$820

Photography services except motion pictures \$4,779

Storage and warehousing \$7,060

Temporary help services \$384,165—Bradson Personnel Pool Ottawa Ont \$29,736, The 500 Selection Services Ltd Ottawa Ont \$32,797, Harrington Personnel Ottawa Ont \$26,791, Total Employment Services Toronto Ont \$42,536, Victor Temporary Services Ottawa Ont \$50,921.

Other business services \$1,382,560—Security services \$48,769—Canadian Corps of Commissioners Ottawa Ont \$48,769; acquisition services \$336,143—Government of Canada—Supply and Services Hull Que \$336,143; microfilm processing services \$88,455—Solicitor General/Correctional Services of Canada Ottawa Ont \$88,455; other \$909,193.

Restrictive Trade Practices Commission \$304,484

Legal Services \$91,572

Legal services \$91,572—Lang, Michener, Cranston, Farquharson and Wright Toronto Ont \$78,032.

Scientific Services \$20,238

Scientific consultants \$20,238

Training and Education Services \$755

Staff development and training (Public Service Commission) \$280

Training of public servants—Other \$475

Other Professional Services \$131,862

Management consultants \$13,287

Other \$118,575—Petroleum industry inquiries \$67,119—Lang, Michener, Cranston, Farquharson and Wright Toronto Ont \$67,119; other \$51,456.

Other Services \$60,057

Contract administration—DSS (service charges) \$190

Hospitality \$844

Laundry, dry cleaning, and related services \$173

Non-professional personal service contracts \$1,390

Temporary help services \$6,044

Other business services \$51,416

ECONOMIC DEVELOPMENT \$1,000,328**Ministry of State \$481,585**

Accounting Services \$22,859

Protection Services \$91,650

Protection services \$91,650—Canadian Corps of Commissioners Ottawa Ont \$91,650.

Training and Educational Services \$24,155

Staff development and training (Public Service Commission) \$5,436

Education: elementary, secondary, and special (including vocational) \$296

Training of public servants—Other \$18,423

Other Professional Services \$152,373

Management consultants \$152,373

Other Services \$190,548

Contract administration—DSS (service charges) \$14,164

Data processing services and purchase of computer software \$35,544

Hospitality \$26,747

Membership fees \$375

Temporary help services \$82,220—Victor Temporary Services Ottawa Ont \$44,561.

Other business services \$31,498

ECONOMIC DEVELOPMENT—Concluded**Northern Pipeline Agency \$518,743**

Accounting Services \$26,035

Engineering Services \$20,872

*Engineering consultants (construction) \$12,500**Engineering consultants (other) \$6,536**Other \$1,836*

Health and Welfare Services \$342

Physicians and surgeons \$342

Legal Services \$17,213

Training and Educational Services \$25,664

Training of public servants—Other \$25,664

Other Professional Services \$119,548

*Data processing consultants \$5,105**Management consultants \$114,443—E Chamberlin Oakville Ont \$31,128, Schorn Consulting Ltd Vancouver BC \$25,868.*

Other Services \$309,069

*Contract administration—DSS (service charges) \$11,846**Data processing services and purchase of computer software \$12,665**Hospitality \$17,076**Membership fees \$986**Non-professional personal service contracts \$143,137—F Gilhooly Ottawa Ont \$30,617, B MacDonald Ottawa Ont \$40,897, C Miliken Calgary Alta \$52,821.**Temporary help services \$26,748**Other business services \$96,611—Advisory councils \$32,563; library systems design \$27,900—JAR Phaure DE Worden Calgary Alta \$27,900; other \$36,148.***EMPLOYMENT AND IMMIGRATION****\$480,616,364****Department \$2,416,870****DEPARTMENTAL ADMINISTRATION PROGRAM \$2,416,870**

Health and Welfare Services \$84

Hospital services \$84

Protection Services \$75

Training and Educational Services \$41,480

*Staff development and training (Public Service Commission) \$19,530**Training of public servants—Other \$21,950*

Other Professional Services \$2,173,071

*Data processing consultants \$1,359,686—Canada System Group Mississauga Ont \$126,217, Federal Systems of Canada Ottawa Ont \$26,000, I P SHARP Associates Ltd Toronto Ont \$79,788, Iota Consulting Ltd Ottawa Ont \$40,600, L'Industrielle-Services Techniques Inc Montréal Qué \$715,113, Nortak Software Ltd Ottawa Ont \$107,352, Statistics Canada Ottawa Ont \$101,422, Systemhouse Ltd Ottawa Ont \$83,924.**Management consultants \$604,378—ABT Associates of Canada Toronto Ont \$132,675, Communications Skills Inc Toronto Ont \$25,306, MacLaren Advertising Ltd Toronto Ont \$30,132, Market Facts of Canada Ltd Toronto Ont \$35,475, Robertson Nickerson Ltd Ottawa Ont \$70,000, Technical Service Council Toronto Ont \$30,443, Vidal Gordon Winnipeg Man \$30,461.**Other \$209,007—Consulting services \$52,097—Treasury Board of Canada \$52,097; promotion services \$153,709; other \$3,201.*

Other Services \$202,160

*Data processing services and purchase of computer software \$3,006**Hospitality \$57,864**Laundry, dry cleaning, and related services \$420**Membership fees \$12,703**Photography services except motion pictures \$18,084**Storage and warehousing \$2,895**Temporary help services \$93,624—Portage Personnel Ltée Hull Qué \$72,392.**Other business services \$13,564***Canada Employment and Immigration Commission \$478,132,196****ADMINISTRATION PROGRAM \$15,275,656**

Accounting Services \$5,540,000

Accounting services \$5,540,000—Supply and Services Canada Ottawa Ont \$5,540,000.

Legal Services \$2,653

Protection Services \$850,907

Protection services \$850,907—Canadian Corps of Commissionnaires Bathurst NB \$104,868, Canadian Corps of Commissionnaires Ottawa Ont \$607,617, Corps Canadien des Commissionnaires Montréal Qué \$137,859.

Training and Educational Services \$477,998

*Staff development and training (Public Service Commission) \$229,593**Training of public servants—Other \$248,405*

Other Professional Services \$5,559,295

*Data processing consultants \$2,290,698—Bailey & Rose Ltd Ottawa Ont \$67,423, Bonaventure Design and Programming Ltd Ottawa Ont \$55,400, Canada Systems Group Ltd Mississauga Ont \$233,814, Computel Systems Ltd Ottawa Ont \$37,465, Computer Sciences Canada Ltd Montreal Que \$82,128, Cybit Corp Munster Ont \$56,681, DMR and Associates Ottawa Ont \$105,362, Econanalysis Inc Downsview Ont \$46,482, Iota Consulting Nepean Ont \$133,521, Kleins Consulting Ottawa Ont \$26,840, L'Industrielle—Services Techniques Inc Montréal Qué \$195,713, Nortak Software Ltd Ottawa Ont \$330,848, Ourscan Group Inc Ottawa Ont \$38,300, Quality Language Services Ottawa Ont \$166,750, Supply and Services Canada Ottawa Ont \$418,197, Systemhouse Ltd Ottawa Ont \$89,530.**Management consultants \$2,870,361—Audit Services Bureau of Supply and Services Canada Ottawa Ont \$2,165,799, Econanalysis Inc Downsview Ont \$80,750, Kleins Consulting Ottawa Ont \$34,256, OPUS Management Consultants Ltd Ottawa Ont \$37,490, Supply and Services Canada Ottawa Ont \$107,944, TEAG—The Environmental Analysis Group Ltd Ottawa Ont \$50,973.**Other \$398,236—Consulting services \$265,282—CEGIR Montreal Que \$25,625, Coopers Lybrand Ottawa Ont \$107,152, Treasury*

EMPLOYMENT AND IMMIGRATION—Continued

Board of Canada Ottawa Ont \$125,025; mailing services \$40,604; other \$92,350.

Other Services \$2,844,803

Contracted building cleaning \$1,357

Data processing services and purchase of computer software \$130,199—Datacan Ltd Ottawa Ont \$25,856, Dynakey Corp Ottawa Ont \$51,224.

Hospitality \$12,559

Laundry, dry cleaning, and related services \$1,008

Membership fees \$5,279

Motion picture production and distribution \$12

Photography services except motion pictures \$42,765

Storage and warehousing \$407,341—Supply and Services Canada Ottawa Ont \$407,339.

Temporary help services \$125,060—Selective Placements (Ottawa) Ltd Ottawa Ont \$39,637; Temporarily Yours Ottawa Ont \$31,567.

Other business services \$2,119,223—Commission to Post Office \$284,743—Canada Post Corp Ottawa Ont \$284,743; credit services \$41,515; scientific and engineering services \$612,707—Supply and Services Canada Ottawa Ont \$612,707; tenant services \$43,987; Umpire and E&I council \$74,125; warehousing and distribution \$989,698—Supply and Services Canada Ottawa Ont \$989,698; other \$72,448.

EMPLOYMENT AND INSURANCE PROGRAM \$459,013,732

Accounting Services \$17,986,000

Accounting services \$17,986,000—Revenue Canada Taxation Ottawa Ont \$17,986,000.

Health and Welfare Services \$322,185

Other health services \$322,185

Legal Services \$369,752

Protection Services \$640,874

Protection services \$640,874—B C Corps of Commissionaires Vancouver BC \$81,325, Canadian Corps of Commissionaires St John NB \$51,803, Canadian Corps of Commissionaires Pleasantville Nfld \$50,793, Canadian Corps of Commissionaires Toronto Ont \$99,635, Canadian Corps of Commissionaires Winnipeg Man \$33,368, National Protective Services Co Ltd Ottawa Ont \$43,184.

Training and Educational Services \$429,016,961

Adult occupational training \$428,666,108—Alberta College Edmonton Alta \$27,191, Applied Linguistics Winnipeg Man \$147,128, Berlitz School of Languages Edmonton Alta \$40,686, Canadian Mothercraft Toronto Ont \$68,689, Canadian Underwater Training Toronto Ont \$302,853, Control Data Toronto Ont \$36,622, Dept of Finance Province of PEI Charlottetown PEI \$4,216,000, Executive Secretarial College Victoria BC \$32,498, Finning Training Services Prince George BC \$151,650, Gouvernement du Québec Québec Qué \$136,400,983, Government of Manitoba Winnipeg Man \$16,205,259, Government of the NWT Yellowknife NWT \$2,082,450, Government of the Yukon Territory \$1,554,268, Henderson College of Business Calgary Alta \$80,000, Herzing Institute Winnipeg Man \$148,291, Holland College Charlottetown PEI \$224,867, Hollingshead Business College Calgary Alta \$34,628, Jack Bredin Community Institute Edmonton Alta \$106,076, Kitanmax School of Northwest Coast Indian Art Hazeldean BC \$26,620, Labor Local 183 Toronto Ont \$65,635, Life Skills Training Centres Edmonton Alta \$657,240, Marie Tomko Commercial College New Westminster BC \$85,391, Marvel Beauty School

Edmonton Alta \$25,663, Memorial University of Nfld St Johns Nfld \$49,794, Minister of Finance Province of Nova Scotia Halifax NS \$16,887,000, Ministry of Finance Province of BC Dept of Education Victoria BC \$29,686,927, Ministry of Finance Province of BC Dept of Labour Victoria BC \$12,266,928, Newfoundland Exchequer Province of Nfld & Labrador St Johns Nfld \$16,066,703, Newfoundland Secretarial Academy St Johns Nfld \$76,057, Province of Alberta Edmonton Alta \$34,504,730, Province of New Brunswick Fredericton NB \$15,130,519, Province of Saskatchewan Regina Sask \$14,591,096, Reeves Business College Red Deer Alta \$33,887, Rehabilitation Society of Calgary Calgary Alta \$41,248, Reliance School of Business Regina Sask \$50,374, Salvation Army Toronto Ont \$90,539, Saskatchewan Indian Federated College Regina Sask \$45,685, Saskatoon Business College Saskatoon Sask \$26,322, Spott Shaw College of Business Victoria BC \$34,364, Success Commercial College Winnipeg Man \$238,321, Treasurer of Ontario Toronto Ont \$122,998,555, University of Manitoba Winnipeg Man \$141,080, Willis Business Toronto Ont \$450,497.

Staff development and training (Public Service Commission) \$160,084—Public Service Commission Ottawa Ont \$160,084.

Training of public servants—Other \$190,769

Other Professional Services \$7,434,804

Data processing consultants \$3,137,771—Alphatext Ltd Ottawa Ont \$51,145, Automation Centre of Ottawa Ltd Ottawa Ont \$63,861, Bailey and Rose Ltd Ottawa Ont \$221,576, Canada Systems Group Mississauga Ont \$1,166,014, Computer Sciences Canada Ltd Ottawa Ont \$27,490, Gandalf Data Ltd Nepean Ont \$43,370, GEAC Canada Ltd Vancouver BC \$92,158, I P Sharp Associates Ltd Toronto Ont \$45,444, Iota Consulting Ltd Ottawa Ont \$233,754, Les Services D'Informatiques Core Ltée Montréal Qué \$76,267, L'Industrielle—Services Techniques Inc Montréal Qué \$785,195, Nortak Software Ltd Ottawa Ont \$46,280, The Genesys Group Ottawa Ont \$35,210.

Management consultants \$1,014,224—Community Service Council St Johns Nfld \$45,000, DPA Consulting Ltd Ottawa Ont \$52,755, SK/CF Inc Toronto Ont \$64,700, Supply and Services Canada Ottawa Ont \$476,854, Walker Zimmerman Consultants Winnipeg Man \$82,493, 366978 Ontario Ltd Ottawa Ont \$143,339.

Research contracts \$1,176,603—Ian Martin Associates Ltd Toronto Ont \$140,365, M T Ellis and Associates Ltd Ottawa Ont \$50,874, Prism Consulting of Ottawa Ottawa Ont \$25,025, Sharon Professional Services Ottawa Ont \$41,255, Temprotech Personnel Ottawa Ont \$196,039, 352862 Ontario Ltd Ottawa Ont \$52,362.

Other \$2,106,206—Census survey \$1,762,082—Statistics Canada Ottawa Ont \$1,752,655; promotion \$216,098—Atkinson Film Arts Ltd Ottawa Ont \$108,125, Canadian Vocation Association Ottawa Ont \$25,000, The Mining Association of Canada Ottawa Ont \$69,952; other \$128,026.

Other Services \$3,243,156

Contracted building cleaning \$6,963

Data processing services and purchase of computer software \$800,800—Computel Systems Ltd Ottawa Ont \$262,932, Datacan Ltd Ottawa Ont \$28,601, Key Tech Data Centres Ltd Toronto Ont \$258,202.

Hospitality \$40,535

Laundry, dry cleaning, and related services \$3,510

Membership fees \$30,516

Motion picture production and distribution \$96,968—National Film Board Montréal Qué \$91,053.

EMPLOYMENT AND IMMIGRATION—Concluded

Photography services except motion pictures \$248,863—Computer Centre Ltd Calgary Alta \$97,395, Computrex Centres Ltd Calgary Alta \$70,956, National Film Board Montréal Qué \$34,383.

Storage and warehousing \$8,463

Temporary help services \$74,161

Other \$1,932,377—Agent fees \$132,682; committee members—Employment development \$33,535; diagnostic services \$340,936—Dr Shawn Scherer Toronto Ont \$25,080; interpreters and translators \$106,846; Umpire and E&I Council \$945,106; registration fees—Conference \$42,059; tenant service \$98,502—Public Works Canada Ottawa Ont \$62,355; Workmen's Compensation Payments \$60,760—Labour Canada Ottawa Ont \$60,760; other \$171,951.

IMMIGRATION PROGRAM \$3,718,738

Health and Welfare Services \$1,985,438

Hospital services \$18,086

Welfare services \$1,966,691—Alberta Solicitor General Edmonton Alta \$77,278, At Lific Inc Ville St Laurent Qué \$51,222, Avion Motor Hotel Mississauga Ont \$62,976, Bureau d'Investigation Concorde du Canada St Hyacinthe Qué \$63,809, Community Guardian Resources Mississauga Ont \$161,587, Deneva Investigations Toronto Ont \$181,220, Guaranty Properties Ltd Toronto Ont \$186,731, Ministère de la Justice Ste Foy Qué \$118,205, Ministry of Correctional Services Toronto Ont \$446,752, Provincial Treasurer Edmonton Alta \$71,155, Treasurer of Ontario Toronto Ont \$92,958.

Other health services \$661

Legal Services \$105,409

Protection Services \$5,927

Training and Educational Services \$66,661

Staff development and training (Public Service Commission) \$37,690

Training of public servants—Other \$28,971

Other Professional Services \$495,426

Data processing consultants \$88,807—Canada Systems Group Mississauga Ont \$46,275, I P Sharp Associates Ltd Toronto Ont \$28,791.

Management consultants \$272,939—DPA Consulting Ltd Ottawa Ont \$50,500, Ratuskny E Ottawa Ont \$41,432, Robinson W G Vancouver BC \$78,722.

Other \$133,680—Advisory Council \$80,400; promotion \$45,108; other \$8,172.

Other Services \$1,059,877

Hospitality \$7,295

Laundry, dry cleaning, and related services \$2,362

Membership fees \$986

Motion picture production and distribution \$435

Photography services except motion pictures \$66,697—Public Archives Canada Ottawa Ont \$46,926.

Storage and warehousing \$1,029

Temporary help services \$42,233

Other business services \$938,840—Interpreters and translators \$911,825—Services des Interprètes auprès des réfugiés Indo-chinois Montréal Qué \$35,190; other \$27,015.

ANNUITIES PROGRAM \$124,070

Training and Educational Services \$6,254

Staff development and training (Public Service Commission) \$5,264

Training of public servants—Other \$990

Other Professional Services \$104,405

Data processing consultants \$104,405

Other Services \$13,411

Photography services except motion pictures \$3,411

Other \$10,000—Commission to Post Office \$10,000.

Immigration Appeal Board \$67,298

Accounting Services \$3,687

Training and Educational Services \$3,265

Staff development and training (Public Service Commission) \$1,835

Teachers and instructors on contract \$780

Training of public servants—Other \$650

Other Professional Services \$24,918

Other \$24,918—Interpreters and Translators Court Reporters \$24,918.

Other Services \$35,428

Contract administration—DSS (service charges) \$1,613

Hospitality \$1,332

Membership fees \$669

Temporary help services \$31,189

Other business services \$625

ENERGY, MINES AND RESOURCES \$64,880,967**Department \$58,299,589**

ADMINISTRATION PROGRAM \$2,645,917

Protection Services \$205,463—Canadian Corps of Commissionaires Ottawa Ont \$205,463.

Scientific Services \$2,911

Training and Educational Services \$80,596

Other Professional Services \$1,923,378—Alphatext Ltd Ottawa Ont \$61,734, Data Encoding Ltd Ottawa Ont \$59,679, Data Key Systems Ltd Ottawa Ont \$41,441, Data Plotting Services Inc Don Mills Ont \$41,870, Datacrown Inc Willowdale Ont \$324,636, Dataline Systems Ltd Toronto Ont \$119,973, E A Dixon Ottawa Ont \$25,425, P T Dixon Management Consultant Inc Kanata Ont \$39,174, Government of Canada—Energy, Mines and Resources Ottawa Ont \$256,851, Fisheries and Oceans Sydney BC \$31,630, Supply and Services Ottawa Ont \$184,160, Philip A Lapp Limited Toronto Ont \$30,273, Microtime Inc Ottawa Ont \$25,800, Quasar Systems Ltd Ottawa Ont \$66,271, I P Sharp Associates Ltd Toronto Ont \$244,736.

Other Services \$433,569—Gouvernement of Canada—Supply and Services Hull Que \$174,628, Industrial Overload Ottawa Ont \$34,199, Temporarily Yours Ottawa Ont \$27,068, Victor Temporary Services Ottawa Ont \$28,512, and Toronto Ont \$45,444.

ENERGY, MINES AND RESOURCES—Continued

ENERGY PROGRAM \$28,648,842

Engineering Services \$495,027—Atomic Energy of Canada Ltd Ottawa Ont \$45,535 and Port Hawkesbury NS \$31,035, Canadian National Railways Moncton NB \$47,829, Montreal Que \$79,056 and Toronto Ont \$32,856, Government of Canada—Agriculture Ottawa Ont \$62,000, Fisheries and Oceans Ottawa Ont \$43,000, Polysar Ltd Sarnia Ont \$29,000.

Legal Services \$702,685—Aikins MacAulay and Thorvaldsen Winnipeg Man \$105,825, Bennet Jones Calgary Alta \$31,895, Burnett Duckworth and Palmer Calgary Alta \$283,632, Gowling and Henderson Ottawa Ont \$52,517, Osler Hoskin and Harcourt Toronto Ont \$174,797.

Scientific Services \$7,671,611—Alphanuclear Co Ottawa Ont \$56,540, Audit Delivery Systems Charlottetown PEI \$44,858, Birtley Coal & Minerals Testing Calgary Alta \$29,733, The Biomass Energy Institute Inc Winnipeg Man \$112,171, Canada Mortgage and Housing Corporation Ottawa Ont \$132,977, Catalytic Enterprises Ltd Sarnia Ont \$84,430, CCG Data Processing Services Calgary Alta \$50,204, Chinook Fuel Innovations Ltd Calgary Alta \$30,374, Column Flotation Co of Canada Ltd Calgary Alta \$29,918, Dupras Ledoux Primeau and Associates Montreal Que \$108,595, Det Norske Veritas (Canada) Ltd Calgary Alta \$30,126, Dome Petroleum Ltd Calgary Alta \$58,250, Evans Computer Applications Ltd Halifax NS \$25,000, Geomarine Assoc Ltd Halifax NS \$174,583, Geophysical Service Inc Calgary Alta \$74,800, Government of Canada—Agriculture Ottawa Ont \$108,920, Environment Hull Que \$283,313, Fisheries and Oceans Ottawa Ont \$228,412, Health and Welfare Ottawa Ont \$100,000, National Research Council Ottawa Ont \$35,352, Harris Environmental Research Ltd Calgary Alta \$48,429, Iron Mountain Drilling Ltd Merritt BC \$34,805, Labrador Resources Advisory Council Happy Valley Nfld \$25,841, John Leslie & Assoc Ltd Bedford NS \$42,107, J McLeland Geosciences Inc Ottawa Ont \$29,922, Norwest Resource Consultants Ltd Calgary Alta \$75,000, Nova Scotia Research Foundation Corporation Dartmouth NS \$66,296, M J O'Connor & Assoc Ltd Calgary Alta \$140,000, Ontario Research Foundation Mississauga Ont \$67,930, A Ahlstrom Osakeyhtio Karhula Finland \$24,220, Pulp and Paper Research Institute of Canada Pointe Claire Que \$36,477, Raylo Chemicals Ltd Edmonton Alta \$290,133, Sandwell Beak Research Group Mississauga Ont \$161,896, Sandwell Beak Research Group Vancouver BC \$176,282, Saskatchewan Oil Regina Sask \$110,576, Saskatchewan Power Corp Regina Sask \$85,555, United Technology and Science Inc Toronto Ont \$55,116, Universities of: Alberta Edmonton Alta \$53,155, BC Vancouver BC \$97,139, Carleton Ottawa Ont \$184,471, Laurentian Sudbury Ont \$55,168, Memorial St John's Nfld \$72,571, Regina Regina Sask \$67,465, Toronto Toronto Ont \$28,772, Waterloo Waterloo Ont \$45,707, Washburn and Gillis Associates Fredericton NB \$31,230, R F Webb Corporation Ottawa Ont \$29,688, Westcoast Petroleum Ltd Calgary Alta \$90,386, Woodward-Clyde Consultants St John's Nfld \$55,377.

Training and Educational Services \$243,617—Government of Canada—National Energy Board Ottawa Ont \$25,997, Public Service Commission Ottawa Ont \$54,237, The Maple Leaf Language Centre Ltd Ottawa Ont \$87,639.

Other Professional Services \$12,623,411—EAC Amy and Sons Ltd Ottawa Ont \$344,737, Atomic Energy of Canada Ltd Chalk River Ont \$80,000, The Biomass Energy Institute Inc Winnipeg Man \$32,500, Canada Mortgage and Housing Corporation Ottawa Ont \$1,664,834, Canadian General Standards Board Ottawa Ont \$44,994, Canadian Solar Industries Associates Inc Ottawa Ont \$28,089, Canadian Standards Association Rexdale Ont \$30,997, G W Carter Ottawa Ont \$71,917, Clarkson Gordon Ottawa Ont \$40,293, Computel Systems Ltd Ottawa Ont \$343,119, Coopers and Lybrand Ottawa Ont \$46,724, Michael J Copeland Ottawa Ont \$28,307, Currie Coopers and Lybrand Ltd Ottawa Ont \$32,000, Data Resources Inc Lexington Mass \$64,277, Digitech Systems

Calgary Alta \$36,630, Donnelly Tyrie Associates Ltd Ottawa Ont \$31,500, Energy Pathway Ottawa Ont \$59,985, Friends of the Earth Ottawa Ont \$109,041, Government of Canada—Agriculture Ottawa Ont \$50,000, Energy, Mines and Resources Ottawa Ont \$1,414,124, Environment Ottawa Ont \$50,252, Public Works Ottawa Ont \$25,135, Statistics Canada Ottawa Ont \$59,488, Supply and Services Hull Que \$222,842 and Ottawa Ont \$796,152, Treasury Board Ottawa Ont \$146,946, Hartt and Page Ltd Ottawa Ont \$906,910, Hickling-Johnston Ottawa Ont \$63,540 and Toronto Ont \$33,110, A J Holleman Engineering Ltd St John's Nfld \$31,537, Housing and Urban Development Association of Canada Toronto Ont \$88,847, ICR Energy Services Charlottetown PEI \$28,578, ISL International Surveys Ltd Toronto Ont \$79,889, Inspectra Ltd Montreal Que \$76,642, Intergrupp Consulting Economists Ltd Winnipeg Man \$61,001, Klaus Kannemann Ottawa Ont \$25,000, Lalonde Girouard Letendre and Associates Ltd Montreal Que \$57,558, Lanmer Consultants Ltd Niagara Falls Ont \$26,970, R McGaham Ottawa Ont \$26,660, Middleton Associates Toronto Ont \$125,007, Millbank Associates Ottawa Ont \$26,299, Montreal Engineering Company Limited Montreal Que \$67,000, Negentropy Inc Ottawa Ont \$44,752, Ontario Research Foundation Mississauga Ont \$469,737, Oursean Group Inc Ottawa Ont \$31,117, Peat Marwick and Partners Ottawa Ont \$44,525 and Toronto Ont \$92,674, J Philip Nicholson Policy Management Consultants Ottawa Ont \$33,352, PMA Consulting Group Inc Ottawa Ont \$32,700, Price Waterhouse Chartered Accountants Toronto Ont \$39,763, Quasar Systems Ltd Ottawa Ont \$45,789, Regina Energy Conservation Information Centre Regina Sask \$28,000, Mark Riley Ottawa Ont \$28,410, Saskatchewan Research Council Saskatoon Sask \$465,000, Scanda Consultants Ltd Ottawa Ont \$29,728, Singer Associates Toronto Ont \$26,637, SK/CF Inc Ottawa Ont \$49,775, J M Smith Ottawa Ont \$72,166, Stone and Webster Canada Ltd Toronto Ont \$27,484, Systemhouse Ltd Ottawa Ont \$127,444, Thorne Stevenson and Kellogg Management Consultants Toronto Ont \$93,806, Touche Ross and Partners Toronto Ont \$108,470, Universities of: Concordia Montreal Que \$208,500, Manitoba Winnipeg Man \$73,249, Technical University of Nova Scotia Halifax NS \$52,171, Waterloo Waterloo Ont \$151,597, Wood Energy Consultants Ltd Charlottetown PEI \$31,388, Woods Gordon Management Consultants Toronto Ont \$93,555.

Other Services \$6,912,491—Barbara Personnel Inc Ottawa Ont \$262,269, Lucien Blair Ottawa Ont \$49,696, Bradson Personnel Pool Ottawa Ont \$40,220, British Columbia Hydro and Power Authority Vancouver BC \$154,900, Canada Mortgage and Housing Corporation Ottawa Ont \$1,196,959, Comtempore Service Inc Ottawa Ont \$29,549, Consumer's Gas Willowdale Ont \$497,622, Dot Personnel Services Islington Ont \$37,254, Drake Interim Ottawa Ont \$82,182, The 500 Selection Services Ltd Ottawa Ont \$35,249, Gaz Metro Montreal Que \$56,460, Nicole Giguère Cie Ltée Montreal Que \$38,117, Government of Canada—Canada Post Ottawa Ont \$55,950, National Film Board Montreal Que \$77,046, Supply and Services Hull Que \$652,487, Greater Winnipeg Gas Company Winnipeg Man \$67,632, Harrington Ottawa Ont \$157,064, Hydro Quebec Montreal Que \$589,788, Inland Natural Gas Company Ltd Vancouver BC \$63,036, Manitoba Hydro Winnipeg Man \$64,920, Manpower Temporary Services Moncton NB \$48,945, Montreal Que \$44,454, Ottawa Ont \$140,245, and St John's Nfld \$26,260, Media Tapes and Transcripts Ottawa Ont \$52,810, The New Brunswick Electric Power Commission Fredericton NB \$34,632, Northern and Central Gas Corporation Willowdale Ont \$94,896, Office Assistance (Canada) Limited Vancouver BC \$31,563, Office Overload Halifax NS \$52,752, Moncton NB \$91,419, and St John NB \$37,367, Ontario Hydro Toronto Ont \$220,686, Pollack Personnel Ottawa Ont \$36,433, Quantum Management Services Ltd Montreal Que \$29,322, Selective Placements (Ottawa) Ltd Ottawa Ont \$202,671, Tam Human Resources Consultants Inc Mississauga Ont \$34,012, Temporally Yours Ottawa Ont \$207,228, Terra Surveys Ltd Ottawa Ont \$26,274, Total Employment Services Toronto Ont

ENERGY, MINES AND RESOURCES—Continued

\$41,868, Union Gas Ltd Chatham Ont \$145,932, Victor Temporary Services Ottawa Ont \$117,315 and Toronto Ont \$280,080.

MINERALS AND EARTH SCIENCES PROGRAM \$27,004,830

Engineering Services \$981,032—Beliveau-Couture Ste Foy Que \$59,004, Fairhall and Moffatt Ltd Ottawa Ont \$103,696, J H Hogg and Associates Ltd Medicine Hat Alta \$171,352, Marinav Corporation Ottawa Ont \$55,082, Northwest Survey Corporation International Ltd Edmonton Alta \$107,663, Prairie Surveys Ltd Regina Sask \$69,098, Services D'Arbres de l'Estrie Inc Lennoxville Que \$55,134, Spar Aerospace Limited Ste Anne de Bellevue Que \$53,510, Tecni-Metric Inc Trois-Rivières Que \$84,539, Underwood McLellan Ltd Calgary Alta \$32,100, W D Usher and Associates Ltd Edmonton Alta \$80,783.

Health and Welfare Services \$201**Legal Services \$34,827**

Protection Services \$842,071—Canadian Corps of Commissioners Calgary Alta \$52,110 and Ottawa Ont \$616,715, Metropol Security Ltd Winnipeg Man \$39,157, National Protective Service Company Ltd Ottawa Ont \$73,055.

Scientific Services \$11,451,968—H Aass Aero Engineering Ltd Ottawa Ont \$29,419, ADGA Ltd Ottawa Ont \$218,757, AGAT Consultants Ltd Calgary Alta \$39,000, Alberta Oil Sands Technology and Research Authority Edmonton Alta \$38,481, Algoma Steel Corporation Ltd Sault Ste Marie Ont \$162,661, Alpha Nuclear Company Mississauga Ont \$79,777, Arctic Research Establishment Pond Inlet NWT \$26,033, Atlantic Paleo Services Ltd Dartmouth NS \$49,500, Atomic Energy of Canada Ltd Chalk River Ont \$30,997, Bell Northern Research Ltd Ottawa Ont \$44,082, F G Bercha and Associates Ltd Calgary Alta \$195,781, E E Berry and Associates Ottawa Ont \$26,717, Bondar-Clegg and Company Ltd Ottawa Ont \$174,549, Canadian Astronautics Ltd Ottawa Ont \$182,137, Canadian Electrical Association Montreal Que \$50,000, Canadian Gas Research Institute Don Mills Ont \$57,417, Canadian Marconi Company Montreal Que \$48,796, Capital Air Surveys Ltd Pembroke Ont \$449,255, CH2M Hill Canada Ltd Calgary Alta \$35,500, Chinook Fuel Innovations Ltd Calgary Alta \$67,447, Cold Regions Remote Sensing Stittsville Ont \$31,793, Consumer's Gas Willowdale Ont \$32,323, Environment Research Institute of Michigan Ann Arbor Mich \$59,807, Falconbridge Nickel Mines Ltd Timmins Ont \$75,127, General Communication Inc Don Mills Ont \$26,479, Geomarine Associates Ltd Halifax NS \$36,438, Geophysical Survey Ste Foy Que \$134,619, Geotrex-Questor Ottawa Ont \$82,602, Golder Associates Mississauga Ont \$32,832, Gregory Geoscience Ltd Ottawa Ont \$257,363, Government of Canada—Environment Hull Que \$113,028, Health and Welfare Ottawa Ont \$25,000, National Research Council Ottawa Ont \$342,706, W U Hardy Aerial Survey Consulting Ltd Calgary Alta \$27,049, Hickling-Partners Inc Ottawa Ont \$32,281, Huntec (70) Ltd Scarborough Ont \$58,876, Inter-Intercontinental Engineering Ltd Vancouver BC \$88,910, Intera Environmental Consultants Ltd Ottawa Ont \$456,651, Janshar Mineral Explorations Ltd Calgary Alta \$34,044, Kenting Earth Sciences Limited Ottawa Ont \$810,059, Kilborn Limited Toronto Ont \$109,246, Les Consultants BMJ Inc Dorval Que \$75,582, MacCallum Stewart and Associates Calgary Alta \$164,000, Marshall Macklin Monaghan Limited Don Mills Ont \$235,593, Merritt-Funk Brothers Drilling Company Limited Merritt BC \$106,966, Metrex Instruments Limited Brampton Ont \$40,000, Monenco Analytical Laboratories Calgary Alta \$26,000, Montreal Engineering Company Limited Montreal Que \$38,393, Noranda Research Centre Pointe Claire Que \$60,000, North West Survey Corporation International Ltd Edmonton Alta \$155,469, Nova Scotia Research Foundation Corporation Dartmouth NS \$25,823, Novatrack Analysts Ltd Vancouver BC \$25,068, Ontario Research Foundation Mississauga Ont \$253,912,

Petro Canada Calgary Alta \$90,000, Photosur Inc Montreal Que \$142,471, Premier Geophysics Inc Vancouver BC \$113,209, Sander Geophysics Ltd Kanata Ont \$29,348, Sandwell Beak Research Group Mississauga Ont \$25,253, Saskatchewan Power Corporation Regina Sask \$129,450, Saskatchewan Research Council Saskatoon Sask \$44,393, R R Shannon Inslington Ont \$76,258, Sed Systems Inc Saskatoon Sask \$549,072, Shell Canada Limited Don Mills Ont \$97,500, Sherritt Gordon Mines Limited Fort Saskatchewan Alta \$38,334, Spar Aerospace Ltd Ste Anne de Bellevue Que \$304,999, Summus Resource Evaluation Ltd Edmonton Alta \$141,604, Surveyer Nenniger and Chenevert Inc Montreal Que \$40,837, Systems Engineering Limited Baden Ont \$25,595, Terra Surveys Limited Ottawa Ont \$223,890, Tes Limited Ottawa Ont \$29,965, Universities of Alberta Edmonton Alta \$100,656, British Columbia Vancouver BC \$85,680, Calgary Calgary Alta \$109,489, Colorado Boulder Colo \$35,383, Lakehead Thunder Bay Ont \$28,554, McGill Montreal Que \$165,800, McMaster Hamilton Ont \$157,531, Memorial St John's Nfld \$57,094, New Brunswick Fredericton NB \$33,224, Ottawa Ottawa Ont \$53,971, Queen's Kingston Ont \$204,042, Regina Regina Sask \$35,500, St Francis Xavier Antigonish NS \$30,000, Saskatchewan Saskatoon Sask \$110,214, Toronto Toronto Ont \$266,129, Waterloo Waterloo Ont \$234,043, York Toronto Ont \$45,000, Welding Institute of Canada Oakville Ont \$37,569, X Ray Assay Laboratories Limited Don Mills Ont \$29,734, ZI Consulting Ltd Cochrane Alta \$42,700.

Training and Educational Services \$666,924—Digital Equipment of Canada Ltd Ottawa Ont \$25,582, Government of Canada—National Research Council Ottawa Ont \$384,588, Public Service Commission Ottawa Ont \$87,738.

Other Professional Services \$6,474,411—ADGA Limited Ottawa Ont \$237,379, Donald F Barnett Economic Consultants Inc Belle River Ont \$40,200, Canada Systems Group Ottawa Ont \$118,195 and Mississauga Ont \$139,066, Canadian Astronautics Limited Ottawa Ont \$648,789, Data Logic Halifax NS \$75,924, Dixip Systems Limited Ottawa Ont \$35,875, DMR and Associates Ottawa Ont \$27,000, Government of Canada—Energy, Mines and Resources Ottawa Ont \$1,923,297, Fisheries and Oceans Dartmouth NS \$25,595, Indian and Northern Affairs Hull Que \$46,976, Public Works Ottawa Ont \$29,300, Supply and Services Ottawa Ont \$28,000, Gregory Geoscience Ltd Ottawa Ont \$110,543, Hitech Canada Limited Ottawa Ont \$33,928, Innotech Aviation Limited Ottawa Ont \$1,576,386, Intera Environmental Consultants Ltd Ottawa Ont \$60,695, Philip A Lapp Limited Toronto Ont \$158,928, Maritime Computers Ltd Halifax NS \$32,780, Moniteq Ltd Concord Ont \$27,406, National Aeronautics and Space Administration Washington DC \$60,250, Prologic Systems Limited Ottawa Ont \$127,268, Spar Aerospace Ltd Ste Anne de Bellevue Que \$93,302, Systemhouse Ltd Ottawa Ont \$155,661, University of Toronto Toronto Ont \$69,861.

Other Services \$6,553,396—Roy Ball Associates Ltd Ottawa Ont \$70,148, J C Bedard Transfer Ottawa Ont \$36,646, Bradson Personnel Services Inc Ottawa Ont \$41,835, Campbell Corporation Ottawa Ont \$290,769, H V Chapman and Associates Ltd Toronto Ont \$39,184, The 500 Selection Services Limited Ottawa Ont \$26,345, Frank's Janitorial Contracting Ltd Calgary Alta \$48,000, The Genesys Group Ottawa Ont \$28,993, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$103,340, Energy, Mines and Resources Ottawa Ont \$76,694, Fisheries and Oceans Ottawa Ont \$63,288, Public Archives Ottawa Ont \$29,460, Supply and Services Hull Que \$2,939,393, Kenting Earth Sciences Ltd Ottawa Ont \$659,200, McElhanney Surveying and Engineering Ltd Ottawa Ont \$38,897, Narwhal Arctic Services Resolute Bay NWT \$44,377, Photosur Inc Montreal Que \$591,060, Riley's DataShare International Ltd Calgary Alta \$96,698, Terra Surveys Ltd Ottawa Ont \$409,873, Victor Temporary Services Ottawa Ont \$46,685 and Toronto Ont \$70,449, Western Photogrammetry Edmonton Alta \$44,980.

ENERGY, MINES AND RESOURCES—Concluded**Atomic Energy Control Board \$5,680,694**

Legal Services \$104,311

Engineering Services \$1,924,453—DSMA Atcon Limited Toronto Ont \$1,218,724, MacLaren Engineers Planners and Scientists Incorporated Willowdale Ont \$668,759.

Scientific Services \$659

Training and Educational Services \$97,454—Government of Canada—Public Service Commission of Canada Ottawa Ont \$27,327.

Health and Welfare Services \$22,832

Protection Services \$12,454

Other Professional Services \$3,217,768—Beak Consultants Ltd. Mississauga Ont \$164,390, Centre de Developpement Technologique de l'école Polytechnique de Montreal Montreal Que \$84,728, Danis Management Ltd Ottawa Ont \$36,000, Government of Canada—Atomic Energy of Canada Ltd Kanata Ont \$2,084,428; Environment Canada Hull Que \$25,994; Energy, Mines and Resources Canada Ottawa Ont \$102,409, International Atomic Energy Agency Vienna Austria \$188,650, Shully I Solomon and Associates Ltd Waterloo Ont \$30,940, University of Ottawa Ottawa Ont \$39,573, University of Toronto Toronto Ont \$86,305, University of Waterloo Waterloo Ont \$32,026.

Other Services \$300,763—Computel Systems Ltd Ottawa Ont \$29,605, Computer Sciences Canada Ltd Willowdale Ont \$26,068, Government of Canada—Supply and Services Canada Hull Que \$153,117.

National Energy Board \$900,684

Accounting Services \$88,073

Accounting services \$88,073—Touche Ross & Co Calgary Alta \$87,065.

Engineering Services \$34,139

Other \$34,139

Legal Services \$3,906

Protection Services \$53,757

Protection services \$53,757—Canadian Corps of Commissioners Ottawa Ont \$53,757.

Training and Educational Services \$143,154

Staff development and training (Public Service Commission) \$12,715

Training of public servants—Other \$130,439

Other Services \$577,655

Hospitality \$1,943

Other business services \$575,712—Court reporters \$5,682; other \$570,030—Computel Systems Ltd Ottawa Ont \$170,831, Conference Board in Canada Ottawa Ont \$40,164, Government of Canada—Supply and Services Hull Que \$64,669, Trimac Consulting Services Ltd Calgary Alta \$35,450.

ENVIRONMENT \$69,635,863

ADMINISTRATION PROGRAM \$4,402,676

Accounting Services \$460,722

Accounting services \$460,722—EAC Amy & Sons Ottawa Ont \$56,999, Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$299,287.

Engineering Services \$69,993

Architectural services \$42,644

Engineering consultants (other) \$21,764

Other \$5,585

Health and Welfare Services \$12

Other health services \$12

Legal Services \$636

Protection Services \$180,177

Protection services \$180,177—Canadian Corps of Commissioners Ottawa Ont \$180,177.

Scientific Services \$903,691

Scientific consultants \$680,576—Campbell Dick Munster Ont \$54,633, Dalhousie University Halifax NS \$58,585, SCS Consultants Ottawa Ont \$33,257, Tener Dr J S Ottawa Ont \$42,182.

Scientific services, excluding consultants \$223,115—Public Policy Concern Ottawa Ont \$27,750.

Training and Educational Services \$206,629

Education: elementary, secondary and special (including vocational) \$420

Education: university and college \$6,358

Staff development and training (Public Service Commission) \$68,020—Government of Canada—Public Service Commission \$68,020.

Teachers and instructors on contract \$33,056

Training of public servants—Other \$98,775

Other Professional Services \$496,514

Management consultants \$441,261—Arthur Anderson Toronto Ont \$30,000, E A C Amy & Sons Ottawa Ont \$45,698, Government of Canada—Bureau of Management Consultants Ottawa Ont \$44,688, Helgar Project Management Ottawa Ont \$25,699, Woods Gordon Ottawa Ont \$31,975.

Research contracts \$38,686—Singhal Veena Ottawa Ont \$28,546.

Other \$16,567

Other Services \$2,084,302

Contract administration—DSS (service charges) \$173,845—Government of Canada—Supply and Services Ottawa Ont \$173,845.

Contracted building cleaning \$1,437

Data processing services and purchase of computer software \$813,535—Computel Systems Ltd Ottawa Ont \$72,618, Comshare Rexdale Ont \$86,878, Government of Canada—Supply and Services Ottawa Ont \$192,874.

Hospitality \$39,895

Laundry, dry cleaning, and related services \$1,341

Membership fees \$3,112

ENVIRONMENT—Continued

Motion picture production and distribution \$126,442—National Film Board Montreal Que \$96,588.

Photography services except motion pictures \$26,752

Temporary help services \$420,201—Barbara Personnel Ottawa Ont \$116,163, Bradson Personnel Pool Ottawa Ont \$34,958, Selective Placements Ottawa Ont \$79,197, Victor Ottawa Ont \$27,849.

Other business services \$477,742—National Film Board Ottawa Ont \$25,793, National Surveying Institute Ottawa Ont \$48,100, Société pour vaincre la pollution Montreal Que \$53,052.

ENVIRONMENTAL SERVICES PROGRAM \$42,610,048

Accounting Services \$209,817

Accounting services \$209,817—Government of Canada—Supply and Services Ottawa Ont \$123,120.

Engineering Services \$2,073,430

Architectural services \$105,601—University of McGill Montreal Que \$48,749.

Engineering consultants (construction) \$10,015

Engineering consultants (other) \$1,195,935—H Aass Aero Engineering Ltd Ottawa Ont \$43,332, Roslyn Park Farm Ltd Peterborough Ont \$42,400, Sonatek Ltd Mississauga Ont \$35,043, Tricil Ltd Mississauga Ont \$80,000, University of: British Columbia Vancouver BC \$27,622, X-Port Finishing Ltd Burlington Ont \$40,000.

Other \$761,879—JD Barnes Willowdale Ont \$75,290, Chemix Labs Calgary Alta \$105,329, Government of Canada—Agriculture Canada Ottawa Ont \$52,000, Energy, Mines and Resources Ottawa Ont \$190,555, and Fisheries and Oceans Winnipeg Man \$40,300, Les Interprètes de l'est Rimouski Que \$52,189, Province of Ontario Toronto Ont \$53,629.

Health and Welfare Services \$41,738

Other health services \$41,738

Legal Services \$50,162

Protection Services \$537,830

Protection services \$537,830—Corps of Commissionaires Edmonton Alta \$37,991; Hamilton Ont \$160,762; Sault Ste Marie Ont \$42,356; Ste Foy Que \$36,951; Toronto Ont \$88,607 and Victoria BC \$47,009.

Scientific Services \$18,163,053

Scientific consultants \$16,015,465—Acres Consulting Services Limited Niagara Falls Ont \$53,900, Agropro Cooperative Granby Que \$88,000, E A C Amy & Sons Ottawa Ont \$29,030, Anderson Associates Ltd Willowdale Ont \$49,385, Arctic Institutes Calgary Alta \$34,783, Argonne National Laboratory Argonne Ill USA \$25,000, Atmospheric Dynamics Corporation Victoria Ont \$55,793, AV Tech Electrosystems Ottawa Ont \$31,500, B & H Levelton and Associates Montreal Que \$128,906, Bakelite Thermosets Ltd Belleville Ont \$41,500, D Baker Halifax NS \$27,995, BBC Engineering Markham Ont \$44,657, Beak Consultants Mississauga Ont \$48,480 and Vancouver BC \$26,017, Jean Beland Neufchatel Que \$35,476, FG Bercha and Associates Ltd Calgary Alta \$50,000, Bowater Newfoundland Ltd Corner Brook Nfld \$150,000, British Columbia Research Vancouver BC \$263,839, Canada Systems Group Ltd Mississauga Ont \$57,500, Canadian Boiler Toronto Ont \$33,189, Canadian Electrical Association Montreal Que \$50,000, Cantest Ltd Vancouver BC \$74,261, Canviro Consultants Ltd Kitchener Ont \$25,653, Chemex Labs North Vancouver BC \$65,642, Commonwealth Institute Farnham England \$51,664, Concord Scientific Corporation Concord Ont \$96,600 and Downsview Ont \$39,965, Dearborn Chemical Co Ltd Mississauga Ont \$26,497, Dearborn Environmental Consultants Services Mississauga Ont \$39,951, DF

Dickens Vancouver BC \$48,322, M M Dillon Ltd Toronto Ont \$54,451, Dovercourt Electro-Plating Ltd Toronto Ont \$28,560, Dynamics Corporation Rockville MD USA \$30,970, Eco Recherches Inc Pointe Claire Que \$33,024, Esso Resources Canada Ltd Edmonton Alta \$38,151, Brian E Felske and Associates Ltd Toronto Ont \$39,342, Fenco Consultants Ltd Calgary Alta \$52,620, Bernd Flock Weston Ont \$26,526, Forest Engineering Research Pointe Claire Que \$618,231, Forest International Ltd Vancouver BC \$83,951, Forintek Vancouver BC \$2,833,505, Geologic Testing Consultants Ottawa Ont \$30,000, Gore & Storrie Ltd Toronto Ont \$37,030, Government of British Columbia—Ministry of Forestry Victoria BC \$60,000, Government of Canada—Energy, Mines and Resources Ottawa Ont \$31,380, and Statistics Canada Ottawa Ont \$77,064, Paul W Hansen & Assoc Yellow Springs Ohio USA \$34,834, G Harris Milford Station NS \$40,797, Hickling Partners Inc Ottawa Ont \$42,060, CH2M Hill Canada Ltd Calgary Alta \$77,000, Horton Forestry Services Stouffville Ont \$60,000, Institute of Environmental Research Willowdale Ont \$36,900, Intera Environmental Consultants Ltd Calgary Alta \$110,647, International Environmental Consultants Ltd Islington Ont \$51,500, International Wood Millers Inc Joliette Que \$60,000, MacLaren Engrs Planners and Scientists Inc Willowdale Ont \$46,100, MacLaren Plansearch Ltd St John's Nfld \$49,198 and Willowdale Ont \$49,970, B McGuire Windsor Jct NS \$25,440, Donald McKay Scarborough Ont \$43,204, MGH International Ltd Toronto Ont \$27,500, Millar Communications Systems Ltd Kanata Ont \$153,848, Moniteq Ltd Concord Ont \$26,000, Monserco Ltd Mississauga Ont \$27,000, Morrison H Burgess Toronto Ont \$37,000, Morrison Hershfield Theakston & Rowan Ltd Guelph Ont \$25,400, Nawitka Resource Consultants Victoria BC \$77,156, JP Nicolson Ottawa Ont \$44,000, Northand Associates Ltd St John's Nfld \$102,488, Ontario Inc Markham Ont \$257,558, Ontario Research Foundation Mississauga Ont \$53,000, Organic Recycling Industries Holland Landing Ont \$44,753, OVAAC8 International Inc Toronto Ont \$45,000, Peat Marwick & Partners Toronto Ont \$48,200, Planners Atlantic Halifax NS \$28,450, Polar Research & Engineering Consulting Services Ottawa Ont \$47,710, Pollution Probe Foundation Toronto Ont \$25,000, Pulp and Paper Pointe Claire Que \$409,113, Regional Municipality of Waterloo Waterloo Ont \$40,838, Remote Sensing Systems Sausalito Cal USA \$31,563, Research Council of Alberta Edmonton Alta \$36,756, SL Ross Environmental Research Ltd Ottawa Ont \$49,948, RTM Engineering Ltd Calgary Alta \$68,500, Rupke and Associates Ltd Bradford Ont \$27,328, Schultz International Vancouver BC \$43,720, SCS Consultants Ottawa Ont \$43,130, Seakem Oceanography Ltd Sidney BC \$498,678, Surveyor Nenniger & Chenevert Inc Montreal Que \$30,516, Systemhouse Ltd Ottawa Ont \$65,985, T M Thomson & Associates Victoria BC \$65,233, Talisman Projects Inc Vancouver BC \$110,280, Teknekon Research Inc Berkley California \$65,756, Temmerlin Ltd Ste Agathe Que \$104,431, The Cambrian Engr Group Ltd Calgary Alta \$40,000, The Prince Edward Island Energy Corporation Charlottetown PEI \$57,500, The SCN Group Montreal Que \$106,993, University of: British Columbia Vancouver BC \$203,844; McGill Montreal Que \$113,817; Ottawa Ottawa Ont \$29,258; Nova Scotia Halifax NS \$32,619; Toronto Toronto Ont \$154,058; Saskatchewan Saskatoon Sask \$55,591; Sherbrooke Sherbrooke Que \$87,495; Waterloo Waterloo Ont \$101,657; Western London Ont \$90,292 and York Downsview Ont \$187,735, Washburn & Gillis Fredericton NB \$34,933, Water Research Centre Hertz England \$30,000, Western Ecological Ltd Sydney BC \$27,142, Westworth Associates Edmonton Alta \$27,522, Woodland Resources Edmonton Alta \$112,968, Woodward-Clyde Consultants Victoria BC \$36,000, Zenon Environmental Enterprises Ltd Hamilton Ont \$90,000.

Scientific services, excluding consultants \$2,147,588—Canadian Electrical Association Montreal Que \$60,000, Government of Canada—Energy, Mines and Resources Ottawa Ont \$134,522; and National Research Council Ottawa Ont \$45,235, Institut National de Recherche Scientifique en Eaux Ste Foy Que \$41,110, Groupe

ENVIRONMENT—Continued

Poulin Thériault Ltée Quebec Que \$30,000, Hooper and Angus Assoc Ltd Toronto Ont \$28,717, Le Groupe Dryade Ltée Quebec Que \$53,817, MacLaren Engineers & Planners Willowdale Ont \$55,462, Merc Management Edmonton Alta \$87,165, Novalab Ltée Lachine Que \$48,375, Ontario Research Foundation Ottawa Ont \$58,945, Pluritec Ltée Trois-Rivières Que \$27,686, Universities of: British Columbia Vancouver BC \$55,673; Dalhousie Halifax NS \$85,024; Guelph Guelph Ont \$72,233; Laval Ste Foy Que \$135,775; New Brunswick Fredericton NB \$66,960; Toronto Toronto Ont \$28,000 and Waterloo Waterloo Ont \$29,287.

Training and Educational Services \$762,379

Adult occupational training \$3,542

Education: elementary, secondary and special (including vocational) \$3,391

Education: university and college \$321,021—Universities of: McGill Montreal Que \$71,836 and Quebec Montreal Que \$101,341.

Staff development and training (Public Service Commission) \$232,985—Government of Canada—Public Service Commission \$111,945.

Teachers and instructors on contract \$19,674

Training of public servants—Other \$181,766

Other Professional Services \$1,493,334

Data processing consultants \$351,080—Canada Systems Group Limited Mississauga Ont \$61,266, Key-Teck Data Centres Ltd Toronto Ont \$51,000.

Management consultants \$53,748—National Survival Ottawa Ont \$25,000.

Research contracts \$441,145—Charles and Turner and Associates Ltd Don Mills Ont \$29,433, Concord Scientific Corporation Concord Ont \$67,000, Moniteq Ltd Concord Ont \$32,000, Scientific Instrumentations Ltd Saskatoon Sask \$60,493, University of: Laval Ste Foy Que \$36,920.

Other \$647,361—Drafting \$105,142; editing \$175,402; gauging attendant \$269,272; other \$97,545.

Other Services \$19,278,305

Contract administration—DSS (service charges) \$2,806,208—Government of Canada—Supply and Services Hull Que \$29,490 and Ottawa Ont \$1,997,187.

Contracted building cleaning \$444,389—Danco Building Maintenance Sydney BC \$35,410, Gaston Houde Chalk River Ont \$47,924, Janisero Ltd Edmonton Alta \$35,718, White Star Building Cleaners Hamilton Ont \$168,913.

Data processing services and purchase of computer software \$1,988,173—Computel Ottawa Ont \$74,275, Comshare Ltd Rexdale Ont \$175,085 and Toronto Ont \$95,467, Data Crown Willowdale Ont \$214,382, Data General Ottawa Ont \$59,107, Government of Canada—Energy, Mines and Resources Ottawa Ont \$50,637, IBM Canada Ltd Vancouver BC \$42,000, QL Systems Kingston Ont \$178,965, Systemhouse Ottawa Ont \$27,000, Universities of: Alberta Edmonton Alta \$27,626; New Brunswick Fredericton NB \$47,633 and Waterloo Waterloo Ont \$33,669.

Hospitality \$41,202

Laundry, dry cleaning, and related services \$29,241

Membership fees \$18,195

Motion picture production and distribution \$115,038

Non-professional personal service contract \$123,886

Other real estate services (management, appraisal etc.) \$14,414

Photography services except motion pictures \$369,887—Government of Canada—Energy, Mines and Resources Ottawa Ont \$21,822 and National Film Board Ottawa Ont \$69,036.

Storage and warehousing \$35,962

Temporary help services \$780,015—Angus Employment Agency Hamilton Ont \$53,963, Barbara's Personnel Services Ltd Ottawa Ont \$49,675, D O T Personnel Toronto Ont \$28,483, MacDonald Brisson Personnel Hull Que \$33,101.

Other business services \$12,511,695—Brokerage fees \$197,455; conference and seminar, registration fees \$112,610; contracted clerical services \$43,060; contracted snow removal \$33,063; editing services \$94,981; electronic media monitoring \$55,818; purchased services \$4,932,880—Barringer Magenta Rexdale Ont \$25,000, Bufo Inc Ottawa Ont \$74,373, MM Dillon Ltd Toronto Ont \$272,408, Government of Canada—Public Works Edmonton Alta \$26,529 and Ottawa Ont \$41,850, Transport Canada Dartmouth NS \$37,275; Moncton NB \$125,325; Montreal Que \$427,692; Ottawa Ont \$401,046; St John's Nfld \$116,040; Toronto Ont \$74,524; Winnipeg Man \$598,700 and Vancouver BC \$314,000, Dale Normand Edmonton Alta \$49,000, Petro Canada Calgary Alta \$121,464, Rondar Services Kitchener Ont \$32,034, Sharon Electronics Ltd Ottawa Ont \$27,407, The Canadian Acid Rain Coalition Toronto Ont \$61,083; weather observation services \$6,683,682—E Anderson Gander Nfld \$52,410, Arctic Enterprises Hopedale Nfld \$39,809, R Broadman Fort St James BC \$41,328, W Brown St Andrews Man \$46,756, A Buckley Buffalo Narrows Sask \$47,767, Bonavista Meteorological Enterprises Bonavista Nfld \$49,104, City of Flin Flon Flin Flon Man \$42,316, J Collins Longue Pointe de Mingan Que \$29,224, B Collier St Albans Nfld \$37,386, M Dykstra Whistler Mt BC \$44,088, Environment Quebec Quebec City Que \$462,672, Fuglstad Ms Collins Bay Sask \$49,237, Foster Draper Geraldton Ont \$56,966, RJ Hennessy Burns Lake BC \$128,892, Interior Weather Services Ltd Blue River BC \$89,376, Andre Jones Blanc Sablon Que \$40,205, Mike Keelans Quaaqta Que \$27,238, Jean Jacques Landry Natashquan Que \$40,391, Marida Weather Red Lake Alta \$57,975, Province of Manitoba Norway House Man \$45,000, Pierce V Jeffkins Gore Bay Ont \$47,981, Mel S Phillips Wawa Ont \$33,008, R Wentzell Corner Brook Nfld \$46,767, L Sharp Armstrong Ont \$28,256, Skyview Weather Services Meadow Lake Sask \$59,915, Town of Dryden Dryden Ont \$43,537, Tessmer Nipawin Sask \$54,480, Toonoonik—Sahoonih Co-op Pond-Inlet NWT \$118,105, University of: McGill Montreal Que \$90,500, EE Whiting Princeton BC \$46,440, West Baffin Eskimo Co-op Cape Dorset NWT \$66,250, Woloschuk Associates Ottawa Ont \$41,868; stenographic and typing contract \$85,059; translation services \$23,694; other \$249,393.

PARKS CANADA PROGRAM \$22,623,139

Engineering Services \$4,408,511

Architectural services \$461,663—Bilodeau St-Louis architects Quebec Que \$27,500, Decora Landscaping Whitehorse YT \$29,109, Graham Bacon Welter Thunder Bay Ont \$49,654, Hilderman Fair Witty & Assoc Winnipeg Man \$30,050, Les architectes Bisson Poulin Charlesbourg Que \$50,068.

Engineering consultants (construction) \$269,125—CBCL Ltd St John's Nfld \$53,398, Delcan Ltd Ottawa Ont \$37,132, JI Richards & Associates Ltd Ottawa Ont \$25,453.

Engineering consultants (other) \$3,569,955—Addland Halifax NS \$34,833, Asstech Conseil Ltée Quebec Que \$61,392, Bolduc Gervais Dery Arch Shawinigan Que \$83,325, Britts & Columbia Hydro Vancouver BC \$32,000, Clurie Consulting Ltd Prince Albert Sask \$25,347, Delcan Deleuw Cather Canada Ltd Ottawa Ont \$39,850, Dominic Polson Thompson LaFramboise Mallette Cornwall Ont \$36,506, Eastern Designers Co Ltd Fredericton NB \$37,559, Epec Consulting Western Calgary Alta \$85,000, Gauthier Guite Roy

ENVIRONMENT—Continued

Architectes Quebec Que \$78,400, G Burr Ottawa Ont \$53,870, GID Ltée Quebec Que \$127,000, Golder Assoc St John's Nfld \$139,784, Government of Canada—Energy, Mines and Resources Ottawa Ont \$97,467, Graham McCourt Architects Calgary Alta \$149,524, Jacques Leblond Conseil Inc Ste-Foy Que \$69,100, Les Consultants BPR Quebec Que \$49,545, Les Consultants Dessau Inc Laval Que \$69,632, Lupien Rosenberg Journeaux & Assoc Ltd Lachine Que \$45,881, McNeely Engng & Structures Ltd Kingston Ont \$37,197, NW Francis Ltd St John NB \$27,423, Northland Associates St John's Nfld \$26,950, Pluritec Consultants Shawinigan Que \$122,056, Proctor & Redfern Toronto Ont \$46,808, Reid Crowther & Partners Ltd Calgary Alta \$29,900, Roche & Associés Ltée Montreal Que \$48,300, Roche & Assoc Ltée Ste-Foy Que \$109,227, Shaw Mont Nfld Ltd St John's Nfld \$48,422, Sheppard Burt Pratt Short Ltd St John's Nfld \$27,066, SNC Inc Montreal Que \$35,020, Société de Planification Études Environnement Inc St Augustin Que \$38,879, Stanley Associates Engineering Calgary Alta \$57,500, Stevens Graham McConnell and Milton Calgary Alta \$28,650, Totten Sims Hubicki Assoc Ltd Cobourg Ont \$26,516, University of Alberta Edmonton Alta \$56,000, Wyllie & Unfinal Ltd Rexdale Ont \$25,997.

Other \$107,768—K G Campbell Corp Ottawa Ont \$36,048.

Health and Welfare Services \$76,471

Hospital services \$165

Para-medical personnel \$75,949—Park Ambulance Service Ltd Calgary Alta \$74,054.

Physicians and surgeons \$357

Legal Services \$87,731

Protection Services \$1,990,977

Protection services \$1,990,977—Base-Fort Patrol Ltd Calgary Alta \$40,027, Canadian Corps of Commissioners Halifax NS \$384,336; St John's Nfld \$147,245; St John NB \$124,078; Quebec Que \$152,854; Ottawa Ont \$109,443; Windsor Ont \$45,346; Winnipeg Man \$103,544 and Victoria BC \$67,099, CLA Con Ltd Rexton NB \$202,891, Help International Ltd Winnipeg Man \$61,899, National Lifeguard Service Toronto Ont \$27,300, Orion Security Services Dawson City YT \$28,789, Securibec Inc Trois-Rivières Que \$58,332.

Scientific Services \$781,839

Scientific consultants \$781,839—Agriculture Services Ottawa Ont \$44,823, GID Ltée Quebec Que \$64,000, Guillon Smith Marquart & Assoc Ltée Montreal Que \$86,939, Jeannine (Pozzo) Laurent Ste-Foy Que \$39,830, Laboratoire d'inspection et d'essais Les Saules Que \$31,392, Land Research Institute Ottawa Ont \$25,000, Richard Sears Sept Iles Que \$25,000.

Training and Educational Services \$531,640

Education: elementary, secondary and special (including vocational) \$67,716—Prince Albert Rural School Division Prince Albert Sask \$32,465.

Education: university and college \$22,723

Staff development and training (Public Service Commission) \$100,580

Teachers and instructors on contract \$7,891

Training of public servants—Other \$332,730

Other Professional Services \$4,283,662

Data processing consultants \$2,250

Management consultants \$962,366—CH2M Hill Canada Ltd Calgary Alta \$266,752, Roy Jorgenson Assoc of Canada Ltd Etobicoke Ont \$102,925.

Research contracts \$639,310—Bird and Hale Ltd Toronto Ont \$25,000, B Donaldson Winnipeg Man \$37,500, D Francis Ottawa Ont \$31,899, Hilderman Feir Witty Assoc Winnipeg Man \$30,500, James Dobbins Assoc Ltd Toronto Ont \$34,600, MacLaren Plansearch St John's Nfld \$25,668, University of Calgary Calgary Alta \$36,445, University of Alberta Edmonton Alta \$100,000.

Other \$2,679,736—A Poulin St-Wencelas Que \$27,375, Béliveau Couture Arpenteurs-Géomètres Ste-Foy Que \$45,735, B Johnston Niagara-on-the-Lake Ont \$44,086, C Bergeron Levis Que \$32,473, D Gobeille Montreal Que \$35,655, D Provencher Baie Comeau Que \$35,559, Glen Tinley Design Winnipeg Man \$75,515, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$159,262, Supply and Services Canada Ottawa Ont \$63,149, GP Nix London Ont \$48,500, Lamb McManus Associates Calgary Alta \$46,742, L Fournier Quebec Que \$29,388, Lutra Associates Yellowknife NWT \$27,563, Ministry of Natural Resources Toronto Ont \$64,630, Oliver Magione McCalla Ottawa Ont \$32,230, P Robitaille Ste-Foy Que \$31,221, R Marois Ste-Foy Que \$41,238, Rolling River Band Erickson Man \$30,700, Théâtre Repère Levis Que \$35,973, Vicap Enterprises Ltd Amherstburg Ont \$167,979, V Leblanc Quebec Que \$26,377, Zenith Paving Ltd Brandon Man \$66,849.

Other Services \$10,462,308

Contract administration—DSS (service charges) \$1,118,589—Government of Canada—Supply and Services Ottawa Ont \$1,106,460.

Contracted building cleaning \$634,087—AB Intra Services Ltd Louisbourg NS \$166,929, A Turbide Pointe-Sépin NB \$72,269, The Ambassador Bldg Maint Ltd Windsor Ont \$34,400.

Data processing services and purchase of computer software \$1,446,469—Alphatex 1981 Inc Ottawa Ont \$44,694, Canada Systems Group Ottawa Ont \$279,292, Computel Systems Ltd Ottawa Ont \$39,517, Datacrown Inc Ottawa Ont \$520,491, Four Phase Systems Ltd Markham Ont \$69,571, Government of Canada—Environment Canada Hull Que \$258,754, Systems House Ltd Ottawa Ont \$51,384, Woods Gordon Mngt Ottawa Ont \$42,000.

Hospitality \$37,617

Laundry, dry cleaning, and related services \$91,261—Pearl Laundry Ltd Banff Alta \$34,070.

Membership fees \$52,441—ICCROM Rome Italy \$39,685.

Motion picture production and distribution \$631,063—National Film Board Montreal Que \$287,524, Ottawa Ont \$198,789.

Non-professional personal service contracts \$384,286—G Gibson Halifax NS \$49,991, D Woodbury Brockville Ont \$48,813.

Other real estate services (management, appraisal, etc.) \$50,088—Hart & Page Ltd Ottawa Ont \$28,364.

Photography services except motion pictures \$318,391

Storage and warehousing \$8,034

Temporary help services \$442,699—Barbara's Personnel Ottawa Ont \$52,305, Data Placement Agencies Calgary Alta \$27,017, Office Overload Ltd Calgary Alta \$38,871, Pollock Personnel Ottawa Ont \$47,347, Victor Temporary Services Ottawa Ont \$25,729.

Other business services \$5,247,283—A Godbout Quebec Que \$45,200 Airport Transfer Co Ltd Halifax NS \$246,202, Antonie Samson & Fils Ltée Gaspé Que \$29,764, City of Calgary Calgary Alta \$30,814, Corporation Sanibec Trois-Rivières Que \$57,739, C White Maple Creek Sask \$25,284, Foothills Waste Disposal High River Alta \$152,860, Government of Canada—Canadian Forestry Service (DOE) Edmonton Alta \$26,000, Canadian Government Expositions Centre Ottawa Ont \$129,824, Canadian Government Photo Centre Ottawa Ont \$65,510, Canadian Wildlife Service

ENVIRONMENT—*Concluded*

(DOE) Edmonton Alta \$158,850, Imprimerie du gouvernement canadien Hull Que \$188,581, Supply and Services Canada Winnipeg Man \$75,532, Government of Northwest Territories Yellowknife NWT \$58,288, Hofam Catering Ltd Peace River Alta \$295,475, La Société Historique de St Boniface Winnipeg Man \$51,990, Lynk Electric Ltd Sydney NS \$52,948, M Sequin Thornhill Ont \$46,591, Orhan's Reproductions & Photomapping Ltd Calgary Alta \$30,894, Pepinière Brown Iberville Que \$144,494, Swansburg Construction Ltd Halifax NS \$28,248, The New Brunswick Museum St John NB \$40,424, V Lepage Port Daniel Que \$31,984, Xerox of Canada Ltd Vancouver BC \$36,793, Zap Construction Waskesiu Lake Sask \$29,386.

EXTERNAL AFFAIRS \$29,918,925

Department \$25,779,706

CANADIAN INTERESTS ABROAD PROGRAM \$22,640,870

Engineering Services \$2,157,962

Architectural services \$2,157,962—Dubois Plumb and Associates Toronto Ont \$504,636, Fiset Miller Vinois Montreal Que \$107,040, E J Gaboury and Associates Winnipeg Man \$47,509, McCarter Nairne and Partners Vancouver BC \$95,095, Murray and Murray Griffiths and Rankin Ottawa Ont \$49,037, Ouellet and Reeves Architects Montreal Que \$245,594, Sankey Partnership Toronto Ont \$597,621.

Legal Services \$291,471

Legal services \$291,471—Lette et Associés Montréal Que \$25,000.

Protection Services \$5,571,173

Protection services \$5,571,173—Canadian Corps of Commissioners Ottawa Ont \$573,175, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$2,871,721.

Training and Educational Services \$909,250

Staff development and training (Public Service Commission) \$72,555

Teachers and instructors on contract \$327,782—Allardyce R Nepean Ont \$49,045.

Training of public servants—Other \$508,913

Other Professional Services \$412,822

Management consultants \$30,567

Research contracts \$109,933—R A D Ford Paris France \$45,321.

Other \$272,322—Herman L L Ottawa Ont \$44,398.

Other Services \$13,298,192

Contract administration—DSS (service charges) \$331,281—Government of Canada—Dept of Supply and Services Hull Que \$331,281.

Contracted building cleaning \$1,612,206

Data processing services and purchase of computer software \$221,776

Hospitality \$6,637,083

Laundry, dry cleaning, and related services \$242,561—Government of Canada—Dept of Supply and Services Hull Que \$77,688.

Motion picture production and distribution \$208,956—Government of Canada—National Film Board Montreal Que \$77,114.

Non-professional personal services \$102,551

Other real estate services (management, appraisal, etc.) \$64,811

Photography services except motion pictures \$250,514—Government of Canada—Canadian Government Photo Service Ottawa Ont \$81,569, National Film Board Montreal Que \$39,000.

Storage and warehousing \$211,714—Government of Canada—Department of Supply and Services Hull Que \$116,755.

Temporary help services \$98,896

Other business services \$3,315,843—Miscellaneous \$3,242,172—Association des Universités et Collèges du Canada Ottawa Ont \$95,031, Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$404,889, Department of Supply and Services Hull Que \$42,303, National Film Board Montreal Que \$124,948, Treasury Board Secretariat Ottawa Ont \$34,367, J H Minet Canada Inc Montreal Que \$65,408, World University Service of Canada Ottawa Ont \$126,883; other \$73,671.

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND \$1,522,067

Accounting Services \$103,573

Accounting services \$103,573—Government of Canada—Department of External Affairs Ottawa Ont \$76,428, Department of Supply and Services Ottawa Ont \$27,145.

Protection Services \$28,997

Other Professional Services \$1,277,204

Other \$1,277,204—Canada Post Ottawa Ont \$629,350, Department of External Affairs Ottawa Ont \$647,854.

Other Services \$112,293

Data processing services and purchase of computer software \$71,567—Data Crown Inc Willowdale Ont \$71,567.

Other business services \$40,726

WORLD EXHIBITIONS PROGRAM \$1,616,769

Other Services \$1,616,769

Motion picture production and distribution \$197,016—Government of Canada—National Film Board Montreal Que \$197,016.

Other business services \$1,419,753—Miscellaneous \$1,417,194—Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$1,416,284; other \$2,559.

Canadian International Development Agency \$3,999,235

Accounting Services \$256,826

Accounting services \$256,826—Richard Cournoyer and Associates Ottawa Ont \$50,297, Government of Canada—Supply and Services/Audit Service Bureau Ottawa Ont \$206,529.

Health and Welfare Services \$33,754

Other health services \$33,754

Protection Services \$27,278

Protection services \$27,278—Canadian Corps of Commissioners Ottawa Ont \$27,278.

Training and Educational Services \$117,489

Education: university and college \$28,203

Staff development and training (Public Service Commission) \$72,870—Public Service Commission Ottawa Ont \$72,870.

Other \$16,416

EXTERNAL AFFAIRS—Concluded

Other Professional Services \$710,573

Management consultants \$710,573—Deloitte Haskins and Sells Ottawa Ont \$75,000, Government of Canada—Supply and Services Bureau of Management Consulting Hull Que \$76,974, Hickling Smith Inc Ottawa Ont \$128,927, Peat Marwick Ottawa Ont \$264,800, Taylor Management Ottawa Ont \$36,300.

Other Services \$2,853,315

Contract administration—DSS (service charges) \$82,926

Data processing services and purchase of computer software \$1,846,010—B & B Software Ltd Ottawa Ont \$48,655, Canada Systems Group Mississauga Ont \$44,545, Data Crown Inc Willowdale Ont \$607,312, Systemhouse Ltd Ottawa Ont \$1,145,498.

Hospitality \$67,649

Motion picture production and distribution \$86,614—National Film Board of Canada Montreal Que \$86,614.

Photography services except motion pictures \$74,801—Euroth and Associates Ottawa Ont \$25,000, Expo Graphics and Displays Hull Que \$44,239.

Temporary help services \$155,548—Barbara's Office Personnel Ottawa Ont \$98,253.

Storage and warehousing \$43,747—Dept of External Affairs Ottawa Ont \$42,012.

Other business services \$496,020—Government of Canada—Canadian Exposition Center Ottawa Ont \$107,590, Supply and Services/Personnel Application Center Hull Que \$28,851, David Humphrey and Associates Ottawa Ont \$26,782, Kenwin Communications Toronto Ont \$56,235, Le Centre d'organisation Montreal Que \$27,985.

International Joint Commission \$139,984

Engineering Services \$780

Other \$780

Training and Educational Services \$3,232

Training of public servants—Other \$3,232

Other Professional Services \$56,719

Management consultants \$16,690

Other \$40,029—Professional Contracts—United States \$31,316; other \$8,713.

Other Services \$79,253

Data processing services \$176

Hospitality \$6,504

Membership fees \$772

Storage and warehousing \$3,158

Temporary help services \$16,730

Other business services \$51,913

FINANCE \$18,784,100**Department \$5,594,819****FINANCIAL AND ECONOMIC POLICIES PROGRAM \$5,466,943**

Protection Services \$390,445

Protection services \$390,445—Canadian Corps of Commissioners Ottawa Ont \$385,691.

Training and Educational Services \$110,301

Training of public servants—Other \$110,301—Government of Canada—Public Service Commission of Canada Hull Que \$30,117.

Other Professional Services \$1,683,470

Data processing consultants \$227,268—Data Logic Ottawa Ont \$66,114, Bonaventure Design Ottawa Ont \$120,922.

Management consultants \$1,456,202—Aviation Planning Services Ltd Montreal Que \$53,418, Braxton Associates Inc Boston Mass USA \$137,000, Clarkson Gordon Toronto Ont \$27,650, Carliss Baldwin Boston Massachusetts USA \$34,672, Coopers and Lybrand Toronto Ont \$57,720, Corporation House Ottawa Ont \$44,427, Deloitte Haskins & Sells Toronto Ont \$49,519, Don R Allen Ottawa Ont \$440,000, Elgecon Consultants Ltd Toronto Ont \$40,019, Government of Canada—Supply and Services Canada Ottawa Ont \$389,163, K & K Public Policy Co Bolton Ont \$48,834, Scott P Mason Boston Mass USA \$47,750, Taxecon Associates Bethesda Md USA \$34,440, Thomas Horst Ottawa Ont \$36,000, Thorne Stevenson & Kellogg Toronto Ont \$45,000.

Other Services \$3,282,727

Data processing services and purchase of computer software \$1,482,155—Computel System Ltd Ottawa Ont \$154,295, Data Resources Inc Lexington Mass USA \$237,039, Datacrown Inc Willowdale Ont \$74,548, IP Sharp Associates Ltd Toronto Ont \$223,125, Government of Canada—Revenue Canada Ottawa Ont \$125,274, Scott P Mason Boston Mass USA \$36,600, The Conference Board of Canada Ottawa Ont \$548,000.

Temporary help services \$423,098—Barbara's Office Personnel Ottawa Ont \$149,100, Bradson Personnel Services Ottawa Ont \$106,852, The 500 Selection Services Ottawa Ont \$52,159, Victor Temporary Services Ottawa Ont \$82,807.

Other business services \$1,377,474—Miscellaneous \$951,840—Government of Canada—Supply and Services Canada Ottawa Ont \$820,023, IBM Don Mills Ont \$30,743, Savin Canada Inc Rexdale Ont \$43,494, Xerox Canada Inc Toronto Ont \$31,395; other \$425,634—Plan Tel Inc Montreal Que \$46,249.

ANTI-DUMPING TRIBUNAL PROGRAM \$94,809

Other Professional Services \$12,191

Management consultants \$12,191

Other Services \$82,618

Temporary help services \$43,003

Other business services \$39,615

INSPECTOR GENERAL OF BANKS PROGRAM \$33,067

Training and Educational Services \$870

Training of public servants—Other \$870

FINANCE—Continued

Other Services \$32,197

Data processing services and purchase of computer software \$10,438

Temporary help services \$2,045

Other business services \$19,714

Auditor General \$9,036,211

Accounting Services \$6,970,843

Accounting services \$6,970,843—Arthur Andersen and Co Ottawa Ont \$132,065 and Toronto Ont \$39,885, Belanger Chabot et Associés Montreal Que \$59,018, Campbell Sharp Ottawa Ont \$85,400, H J Cantin Outremont Que \$43,452, Cartier Towers Ottawa Ont \$31,435, Clarkson Gordon Ottawa Ont \$200,702 and Toronto Ont \$57,827, J C Cooper et Associés Inc Montreal Que \$98,963, Coopers and Lybrand Ottawa Ont \$43,102, Montreal Que \$74,629 and Winnipeg Man \$33,247, Currie Coopers and Lybrand Ltd Ottawa Ont \$74,514 and Montreal Que \$33,243, Deloitte Haskins and Sells Ottawa Ont \$286,173 and Toronto Ont \$170,255, Dunwoody and Company Ottawa Ont \$89,061, E A C Amy and Sons Ltd Ottawa Ont \$94,628, E R A Consulting Economists Inc Ottawa Ont \$31,074 and Montreal Que \$169,605, EKOS Research Associates Inc Ottawa Ont \$63,754, Ernst and Whinney Ottawa Ont \$34,599, E M Eustace St Lambert Que \$25,082, Goss Gilroy and Associates Ottawa Ont \$43,920, Grant Economic Consultants Ltd Toronto Ont \$51,840, Hickling Johnston Limited Ottawa Ont \$71,341, Hickling Partners Inc Ottawa Ont \$88,697, Hickling Smith Inc Ottawa Ont \$33,096, D E Hushion and Associates Toronto Ont \$54,648, Irving R Silver Associates Ottawa Ont \$33,000, Philip A Lapp Limited Toronto Ont \$132,006, R Latulippe Montreal Que \$59,874, John McKay and Associates Ottawa Ont \$59,628, MacGillivray and Co Ottawa Ont \$166,531, Maheu Noisneau Roy et Compagnie Montreal Que \$48,425, Mallette Benoit Boulanger Rondeau et Associés Montreal Que \$33,282, I S McLeish Arnprior Ont \$28,125, R O Moore Willowdale Ont \$83,870, Peat Marwick Mitchell and Co Toronto Ont \$27,000 and Ottawa Ont \$175,361, Peat Marwick and Partners Montreal Que \$76,658, Toronto Ont \$386,288 and Ottawa Ont \$272,115, Price Waterhouse and Co Montreal Que \$32,715 and Ottawa Ont \$65,782, R J Quesnel and Associates Ottawa Ont \$35,973, Raymond Chabot Martin Pare et Associés Montreal Que \$67,784, Raymond Chabot Martin Pare et Cie Montreal Que \$133,011, Samson Bélair et Associés Montreal Que \$41,935 and Silery Que \$31,142, Standards and Performance Enr Outremont Que \$30,388, Supply and Services Canada Hull Que \$139,661, Systemhouse Ltd Ottawa Ont \$33,233, Taylor Partners Ottawa Ont \$58,673, Jane L Teare Toronto Ont \$75,000, Thorne Riddell Ottawa Ont \$113,196, Thorne Riddell and Co Ottawa Ont \$68,843, Thorne Stevenson and Kellogg Toronto Ont \$194,561, Thouin et Associés Ltée Montreal Que \$40,176, Touche Ross and Co Ottawa Ont \$188,566, Touche Ross and Partners Ottawa Ont \$88,734, Venturetrend Management Inc Pickering Ont \$39,132, Ward Mallette Ottawa Ont \$152,779, Woods Gordon Ottawa Ont \$25,841.

Legal Services \$25,042

Protection Services \$22,829

Training and Educational Services \$320,081

Adult occupational training \$20,448

Staff development and training (Public Service Commission) \$28,765—Public Service Commission Ottawa Ont \$28,765.

Teachers and instructors on contract \$162,333

Training of public servants—Other \$108,535

Other Professional Services \$571,735

Data processing consultants \$7,810

Management consultants \$227,696—L J Duff and Associates Inc Montreal Que \$66,275, Mardan Enterprises Manotick Ont \$27,510, Woods Gordon Toronto Ont \$25,188.

Other \$336,229—Management Planning Institute Inc Toronto Ont \$41,178.

Other Services \$1,125,681

Contract administration—DSS (service charges) \$32

Data processing services and purchase of computer software \$204,280—Computer Services Canada Ltd Montreal Que \$59,015, Datacrown Ltd Willowdale Ont \$73,848.

Hospitality \$18,238

Membership fees \$10,634

Photography services except motion pictures \$1,558

Temporary help services \$873,101—Barbara Personnel Inc Ottawa Ont \$74,213, Bradson Personnel Services Inc Ottawa Ont \$26,813, H V Chapman and Associates Ltd Toronto Ont \$142,483, Harrington Ottawa Ont \$107,087, Portage Personnel Ltée Hull Que \$189,163, Selective Placements (Ottawa) Ltd Ottawa Ont \$74,100, T E S Contract Services Toronto Ont \$62,442, Victor Temporary Services Ottawa Ont \$29,787 and Toronto Ont \$95,170.

Other business services \$17,838

Insurance \$4,002,115

Accounting Services \$3,478,752

Accounting services \$3,478,752—Northumberland General Insurance Co Toronto Ont \$1,958,968, Royal Bank of Canada Ottawa Ont \$102,429, The Clarkson Company Ltd Toronto Ont \$1,408,569.

Legal Services \$92,548

Legal services \$92,548—Staples and Sewell Toronto Ont \$90,513.

Protection Services \$1,899

Training and Educational Services \$14,345

Education: university and college \$5,253

Staff development and training (Public Service Commission) \$5,755

Training of public servants—Other \$3,337

Other Professional Services \$8,797

Other \$8,797—Audit Services \$7,805; valuation of securities \$992.

Other Services \$405,774

Contract administration—DSS (service charges) \$12,818

Data processing services and purchase of computer software \$294,367—Alphatext Systems Ltd Ottawa Ont \$63,688, IBM Ottawa Ont \$139,204, I P Sharp Assoc Ltd Toronto Ont \$60,875.

Hospitality \$569

Membership fees \$2,656

Photography services except motion pictures \$53,909—Photocomposition DSS Ottawa Ont \$53,909.

Temporary help services \$17,907

Other business services \$23,548

Tariff Board \$150,955

Training and Educational Services \$280

Training of public servants—Other \$280

FINANCE—Concluded**Other Services \$150,675***Temporary help services \$4,177**Other business services \$146,498—International Reporting Inc Toronto Ont \$29,516.***FISHERIES AND OCEANS \$43,210,988****Department \$42,737,334****Accounting Services \$368,674***Accounting services \$368,674—Clarkson Gordon Winnipeg Man \$125,529, Ernst and Whinney Ottawa Ont \$25,237, G S C Don Mills Ont \$60,049, Satelix Inc Montreal Que \$66,216.***Engineering Services \$2,321,529***Architectural services \$327,309—Seakem Oceanography Sidney BC \$49,493, Terroclad Fishery Ltd Batchawana Bay Ont \$38,508, Treasurer of Ontario Toronto Ont \$54,602.**Engineering consultants (construction) \$831,305—Associated Engineering Service Vancouver BC \$26,587, W Chatwin Construction Campbell River BC \$48,702, Columbia Water Wells Langley BC \$46,372, Emco Engineering Castlegar BC \$29,859, Kerr Wood Leidal North Vancouver BC \$49,300, C J MacLellan and Associates Ltd Halifax NS \$27,895, Miller Inspection Victoria BC \$42,241, Nordco Ltd St John's Nfld \$30,000, Narwhall Construction Resolute Bay NWT \$34,500, Stanley Associates Engineering Ltd Victoria BC \$73,229, Technisol Inc Rimouski Que \$35,788, Tes Ltd Ottawa Ont \$25,935, Underwood McLelland Burnaby BC \$135,399, J P Vaughan Engineering Ltd Halifax NS \$29,204.**Engineering consultants (other) \$598,081—Hydro-Mac Inc Montreal Que \$25,396, Kerr Wood Leidal North Vancouver BC \$39,260, Piteau and Associates West Vancouver BC \$31,681, Seimac Ltd Bedford NS \$28,077, Stanley Associates Engineering Ltd Victoria BC \$151,912, Universite Laval Dr Y Ouellet Ste Foy Que \$63,924, Western Canada Hydraulic Vancouver BC \$29,867, Wright Engineering Vancouver BC \$25,149.**Other \$564,834—Canadian Legion Project 81 Cardigan PEI \$105,925, Dublin Resources Prince George BC \$41,762, H and N Engineering Inc Burnaby BC \$28,148, J Papadakis Victoria BC \$31,465, Roy Bergeron Dupont Desmeules and Associates Rimouski Que \$76,961, B Sakamoto Contracting Prince George BC \$29,398, Shag Loading Prince George BC \$28,003, E Statham Prince George BC \$41,445, Tac Logging Prince George BC \$40,113.***Health and Welfare Services \$4,482***Hospital services \$371**Physicians and surgeons \$108**Other health services \$4,003***Legal Services \$543,222***Legal services \$543,222—D'Arcy and Deacon Winnipeg Man \$77,248.***Protection Services \$1,078,170***Protection services \$1,078,170—Barnes Security Montreal Que \$33,510, BC Corps of Commissioners Vancouver BC \$64,174, Canadian Corps of Commissioners Halifax NS \$311,363, Canadian Corps of Commissioners St John NB \$61,781, Canadian Corps of Commissioners St John's Nfld \$138,269, Canadian Corps of Commissioners Victoria BC \$185,186, Canadian Corps of Commissioners Winnipeg Man \$41,591, Securiguard Services Ltd Vancouver BC \$59,634.***Scientific Services \$13,439,936***Scientific consultants \$275,845—Aquafarm Consultants Ltd Nanaimo BC \$55,618, Dobrocky Seatech St John's Nfld \$214,964.**Scientific services excluding consultants \$13,164,091—Aquatic Industries Ltd St Andrews NB \$46,544, Aquatic Resources Vancouver BC \$33,800, Archipelago Coastal Marine Research Victoria BC \$89,184, Arctic Sciences Sidney BC \$71,177, L'Association des Seigneurs Caraquet NB \$225,000, Baynes Communications Ottawa Ont \$44,638, Beothuk Data Systems St John's Nfld \$193,825, Block Brothers Data Centre Ltd Vancouver BC \$416,585, British Columbia Minister of Forest Service Victoria BC \$67,500, Canadian Corporation University Space Science York University Toronto Ont \$53,070, Canadian Paraplegic Association Halifax NS \$61,031, Centre for Cold Ocean Resources Engineering St John's Nfld \$165,000, Coles Associates Ltd Charlottetown PEI \$50,539, Computel Systems Hull Que \$133,076, Computel Systems Ottawa Ont \$45,113, Comshare Rexdale Ont \$303,938, Dalhousie University Halifax NS \$25,232, Deloitte Haskins and Sells Ottawa Ont \$25,643, Dobrocky Sea Tech Ltd St John's Nfld \$108,771, F J Doucet Consultant Ltd Toledo Ont \$52,990, D P A Consultants Ltd Vancouver BC \$35,619, Entech Vancouver BC \$87,371, Evans Computer Applications Co Ltd Halifax NS \$78,725, EVS Consultants North Vancouver BC \$272,142, Eyretechnics Ltd Dartmouth NS \$175,712, Fisheries Association of British Columbia Vancouver BC \$93,012, Floyd Hawkins Beaver Harbour NB \$61,028, Freshwater Marketing Corporation Winnipeg Man \$25,000, Gardiner Pinfold Consulting Economists Halifax NS \$46,604, Government of Canada—Energy, Mines and Resources Ottawa Ont \$804,971, Mt Hamey Zeballos BC \$25,300, Hatfield Consultant Ltd West Vancouver BC \$34,520, Hough Stansbury and Michalski Ltd Rexdale Ont \$31,937, Howard Paish Association Ltd Burnaby BC \$25,976, Hunter and Associates Mississauga Ont \$50,789, Huntsman Marine Laboratory St Andrews NB \$182,618, J C Lee and Associates Ltd Nanaimo BC \$333,441, L G Ltd St John's Nfld \$96,707, MacLaren Plansearch Corporation Dartmouth NS \$33,250, MacLaren Plansearch Corporation Vancouver BC \$116,614, Marinav Corporation Ottawa Ont \$652,809, Marine Research Association Ltd St Andrew's NB \$439,305, Maritime Computers Halifax NS \$247,320, Maritime Research Consultants Rothesay NB \$28,500, McMaster University Hamilton Ont \$27,018, Memorial University St John's Nfld \$33,070, Multiple Access Division Don Mills Ont \$133,227, Murdock Pottle and McPherson Halifax NS \$51,514, Newfoundland Fishermen's Association St John's Nfld \$48,039, North Atlantic Seafood Association Ottawa Ont \$220,000, Nova Scotia Department of Fisheries Halifax NS \$44,893, Oceanic Marine Research Dartmouth NS \$70,682, Omi Operational Management Inc Toronto Ont \$29,980, Ontario Ltd Kitchener Ont \$29,484, Pamphile Leger Caraquet NB \$53,973, Quantum Research Burnaby BC \$47,401, Quasar Systems Ottawa Ont \$45,284, Riverport Seafoods Riverport NS \$25,000, J E Sager and Associates Burnaby BC \$238,407, Salmon Association of Eastern Newfoundland St John's Nfld \$172,370, Al Schwartz Vancouver BC \$43,990, Scotia Shelf Traders Halifax NS \$933,632, Seakem Oceanography Sidney BC \$114,768, Seimac Ltd Bedford NS \$114,836, Steltner Development St Catharines Ont \$39,994, L Straight Consulting Services Vancouver BC \$48,991, Supply and Services/Audit Services Bureau Ottawa Ont \$83,638, Terra Surveys Ltd Ottawa Ont \$105,754, United Overseas Inspection and Laboratories Co Inc Vancouver BC \$39,830, University of British Columbia Computing Service Vancouver BC \$32,791, University of British Columbia Vancouver BC \$35,688, University of Guelph Guelph Ont \$25,527, University of Manitoba Winnipeg Man \$35,000, Washburn and Gillis Association Ltd Fredericton NB \$66,335, R T Williams Ottawa Ont \$38,989.***Training and Educational Services \$880,138***Education: elementary secondary and special (including vocational) \$7,924*

FISHERIES AND OCEANS—Concluded

Education: university and college \$289,658

Staff development and training (Public Service Commission) \$164,052—Public Service Commission Ottawa Ont \$74,108.

Teachers and instructors on contract \$13,982

Training of public servants—Other \$404,522—National Research Council Ottawa Ont \$189,831, Ryane Consulting Inc Vancouver BC \$70,349.

Other Professional Services \$121,235

Data processing consultants \$20,714

Management consultants \$100,521—H Mills Marine Policy Consultant Halifax NS \$29,895, H Shorten Enterprises Ltd Richibucto NB \$30,572.

Other Services \$23,979,948

Contract administration—DSS (service charges) \$4,383,845—Supply and Services Ottawa Ont \$4,348,344.

Contracted building cleaning \$429,653—T Bursay Cleaners Ltd St John's Nfld \$119,140, Oxford Building Cleaning Winnipeg Man \$90,996, Supreme Building Maintenance Ltd Nanaimo BC \$61,819.

Data processing services and purchase of computer software \$1,588,685—Alphatech Ottawa Ont \$29,050, Beothuk Data Systems Ltd St John's Nfld \$44,425 Canada Systems Group Ottawa Ont \$26,425, Comshare Rexdale Ontario \$743,940, Elan Data Makers Vancouver BC \$31,104, Newfoundland and Labrador Computer Service St John's Nfld \$431,453.

Hospitality \$112,940

Laundry, dry cleaning, and related services \$95,839—C E Elliot Hamilton Ont \$66,308.

Membership fees \$54,012

Motion picture production and distribution \$108,981

Non-professional personal service contracts \$247,827

Other real estate services (management, appraisal, etc.) \$197,314—Public Works Canada Halifax NS \$96,463.

Photography services except motion pictures \$377,745—Canadian Government Photo Centre Ottawa Ont \$52,595, National Film Board Ottawa Ont \$172,718.

Storage and warehousing \$129,427—Maritime Warehousing and Transfer St John NB \$117,194.

Temporary help services \$1,087,556—Barbara Personnel Ottawa Ont \$41,506, Longwoods Research Group Ltd Toronto Ont \$40,030, Office Assistance Vancouver BC \$175,477, Office Overload Vancouver BC \$180,342, Portage Personnel Hull Quebec \$31,837, Prestige Personnel Services Toronto Ont \$29,705, J E Sager and Associates Burnaby BC \$25,000, Selective Placements Ottawa Ont \$36,610, Total Employment Ottawa Ont \$31,779, Unicare Services Ltd Burnaby BC \$210,688, Victor Temporary Services Ottawa Ont \$31,402.

Other business services \$15,166,124—A C Drillers West Vancouver BC \$58,328, Apex Bio Resources Duncan BC \$32,943, Aquatic Resources Vancouver BC \$157,957, Arctic Fishery Products Dildo Nfld \$25,526, Arctic Sciences Sidney BC \$38,178, Atlantic Provinces Economic Council Halifax NS \$51,029, J L Baxter Ottawa Ont \$31,608, BCIT Burnaby BC \$106,756, Beak Consultants Ltd Richmond BC \$284,243, Bella Bella Indian Band Bella Bella BC \$215,937, Beothuk Data Systems Ltd St John's Nfld \$1,261,000, L Bermbach Penticton BC \$31,921, British Columbia Forest Products Vancouver BC \$27,740, British Columbia Hydro Vancouver BC \$26,622, British Columbia Institute Technology Burnaby BC \$26,732, Broccoli Brothers Victoria BC \$57,768, Canadian Saltfish

Corporation St John's Nfld \$172,760, Chehalis Indian Band Agassiz BC \$163,559, Coast Pilot Sidney BC \$45,950, Cowichan Indian Band Council Duncan BC \$227,730, Dannis Management Ltd Ottawa Ont \$38,520, D J Davies Victoria BC \$206,982, Delta Construction Co St John's Nfld \$111,592, Demenagement Gatineau Inc Pte Gatineau Que \$26,384, DPA Consulting Vancouver BC \$135,972, Econolynx International Ltd Ottawa Ont \$54,950, Envirocon Vancouver BC \$33,006, Evergreen Press Victoria BC \$117,985, EVS Consultants North Vancouver BC \$84,500, Freshwater Fish Marketing Corporation Winnipeg Man \$90,349, Glover Business Communications Richmond BC \$217,560, Government of Canada Supply and Services Bureau of Management Consulting Ottawa Ont \$138,567, Harrington Ottawa Ont \$25,101, J H Hitchcock Consultants Ltd Fort Saskatchewan Alta \$41,529, Hunstman Marine Laboratory St Andrews NB \$37,882, Indian and Northern Affairs Vancouver BC \$148,000, Interact Computing Victoria BC \$45,278, International Submarine Engineering Ltd Port Moody BC \$45,296, Kincolith Indian Band Kincolith BC \$139,286, Kispiox Indian Band Council Hazelton BC \$213,949, Lamb Guay Inc Montreal Que \$43,519, LGL Ltd St John's Nfld \$44,486, Malaspina College Nanaimo BC \$57,611, Masset Indian Band Council Masset BC \$231,869, P McCart Biological Consultant Nanaimo BC \$32,810, Dr J E McInerney Victoria BC \$41,869, G McLelland Boutilliers Point NS \$40,773, Ministry of Environment Fish and Wildlife Branch Victoria BC \$609,224, Nanaimo Community Employment Nanaimo BC \$216,519, Nevin Sadler Brown Vancouver BC \$26,256, Niupkish Indian Band Alert Bay BC \$228,754, Nordco Ltd St John's Nfld \$365,233, O'Donnell's Trucking St Mary's Bay Nfld \$41,250, Professional and Personnel Services St John's Nfld \$34,690, Quasar Systems Ottawa Ont \$26,081, DM Rand Associates St John NB \$61,100, A D Rank Vancouver BC \$32,056, Regional Aquaculture Association Nanaimo BC \$42,079, G A Reimer Custom Drafting Victoria BC \$38,241, J E Sager and Associates Burnaby BC \$419,782, San Juan River Enhancement Committee Port Renfrew BC \$96,385, Seakem Oceanography Sidney BC \$27,000, Sechelt Indian Band Sechelt BC \$73,717, Seimac Ltd Bedford NS \$129,481, M Shaffer and Associates White Rock BC \$39,905, F F Slaney Vancouver BC \$111,055, Sliammon Indian Band Powell River BC \$161,651, A W Sterritt Hazelton BC \$51,048, A R Tarves Surrey BC \$46,745, Technetronic Inc Ottawa Ont \$55,421, Torgnat Fish Producers Labrador Nfld \$43,550, Thornton Creek Enhancement Society Ucluelet BC \$56,284, Underwood McLellan Ltd Burnaby BC \$228,826, University of British Columbia Vancouver BC \$52,718, University of Moncton Moncton NB \$106,017.

Commission on Pacific Fisheries Policy \$473,654

Legal Services \$18,660

Scientific Services \$2,313

Scientific services, excluding consultants \$2,313

Other Services \$452,681

Data processing services and purchase of computer software \$105

Hospitality \$3,112

Photography services except motion pictures \$134

Temporary help services \$75,529—W B Audiotron Enterprises Ltd Burnaby BC \$75,529.

Other business services \$373,801—Ballem & Company Vancouver BC \$45,418, B Campbell Delta BC \$31,325, R Campbell Vancouver BC \$48,692, Clayton Consulting Services Surrey BC \$55,091, L Edgeworth Delta BC \$33,150, Environmental and Social System Ltd Vancouver BC \$30,519.

GOVERNOR GENERAL \$203,962

Other Services \$203,962

*Photography services except motion picture \$33,802**Temporary help services \$96,937**Other business services \$73,223***INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$167,506,249****Department \$167,506,249**

ADMINISTRATION PROGRAM \$6,975,350

Accounting Services \$2,480,164

Accounting services \$2,480,164—Clarkson and Gordon Ottawa Ont \$76,501, Coopers and Lybrand Ottawa Ont \$279,581, Deloitte Haskins and Sells Ottawa Ont \$535,268, Ernst and Whinney Ottawa Ont \$383,496, Government of Canada—Supply and Services Hull Que \$445,434, Hickling Partners Ottawa Ont \$50,603, Hickling-Johnson Ltd Ottawa Ont \$38,007, Laliberté Lanctot Morin Québec Qué \$74,000, Microtime Ottawa Ont \$138,332, Peat Marwick Mitchell Ottawa Ont \$36,425, Price Waterhouse Ottawa Ont \$64,580, R P Rienneau Kingston Ont \$48,270, Thorne and Riddell Toronto Ont \$93,448, Touche Ross and Co Ottawa Ont \$160,195.

Engineering Services \$152,637

*Engineering consultants (other) \$61,058**Other \$91,579*—Government of Canada—Public Works Ottawa Ont \$26,281, Supply and Services Hull Que \$33,582.

Legal Services \$3,650

Protection Services \$19,904

Scientific Services \$686

Scientific services excluding consultants \$686

Training and Educational Services \$209,271

*Adult occupational training \$320**Education: university and college \$17,446**Staff development and training (Public Service Commission) \$60,082*—Government of Canada—Public Service Commission Ottawa Ont \$58,567.*Training of public servants—Other \$131,423*

Other Professional Services \$2,189,373

Data processing consultants \$8,350

Management consultants \$2,014,105—Adelaid Enterprises Antigonish Country NS \$44,000, John N Bene Vancouver BC \$41,945, Borden and Elliot Toronto Ont \$146,086, Mitchell Ching Saskatoon Sask \$62,605, Currie Coopers and Lybrand Ottawa Ont \$78,940, Del Community Organisation Toronto Ont \$27,710, Gleneagle Communications Chelsea Que \$33,425, Interdisciplinary Systems Edmonton Alta \$28,131, Johnston and Buchan Ottawa Ont \$87,178, Harry S Laforme Toronto Ont \$27,840, Leroy Littlebear Lethbridge Alta \$30,250, John K MacBeth Ottawa Ont \$46,831, John S MacTavish Ottawa Ont \$41,500, WJ Mussell Chilliwack BC \$32,286, J Philip Nicholson Ottawa Ont \$64,251, Opus Management Consultation Ottawa Ont \$34,292, Quasar Systems Ottawa Ont \$40,128, S Razeau Ottawa Ont \$28,392, SSDCC Inc Montreal Qué \$32,533, John K Stager Vancouver BC \$60,000, Thorne Stevenson and Kellogg Toronto Ont \$39,976, Treasury Board Ottawa Ont \$42,103, Wabimuko Consultants Inc Toronto Ont \$27,972.

*Research contracts \$86,747**Other \$80,171*

Other Services \$1,920,065

*Contract administration—DSS (service charges) \$12,178**Contracted building cleaning \$30*

Data processing services and purchase of computer software \$1,096,480—Bailey and Rose Ltd Ottawa Ont \$112,738, Datacrown Inc Toronto Ont \$358,535, Federal Systems of Canada Ottawa Ont \$204,761, Quasar Systems Ltd Ottawa Ont \$68,245, Systemhouse Ottawa Ont \$111,463, Technetronic Inc Ottawa Ont \$81,809.

*Hospitality \$26,463**Laundry, dry cleaning, and related services \$715**Membership fees \$2,227**Non-professional personal service contracts \$9,141**Other real estate services (management, appraisal, etc.) \$11,489**Photography services except motion pictures \$32,337**Storage and warehousing \$697*

Temporary help services \$534,045—Bradson Personnel Ottawa Ont \$74,892, Harrington Personnel Ottawa Ont \$31,169, Miss Stacey Temporary Ottawa Ont \$35,012, Pollack Personnel Ottawa Ont \$66,230, Portage Personnel Hull Qué \$27,791, The 500 Ottawa Ont \$25,973, Victor Temporary Service Toronto Ont \$68,478.

Other business services \$194,263—Government of Canada—Supply and Services Hull Qué \$185,994.

INDIAN AND INUIT AFFAIRS PROGRAM \$152,207,317

Accounting Services \$226,781

Accounting services \$226,781—Peat Marwick Mitchell and Company Vancouver BC \$43,000.

Engineering services \$6,067,606

Architectural services \$122,463—Rudy P Friesen Winnipeg Man \$28,561.*Engineering consultants (construction) \$478,183*—Associate Engineering Ltd Vancouver BC \$59,905, Sigma Engineering Vancouver BC \$104,955, AD Williams Engineering Ltd Edmonton Alb \$31,388, Willis Cunliffe and Tait Victoria BC \$31,200.

Engineering consultants (other) \$1,655,077—Acres Consulting Services Ltd Vancouver BC \$51,545, Assoc Engineering Services Regina Sask \$28,784, Associate Engineering Vancouver BC \$48,923, Butler-Krebes Associates Ltd Edmonton Alta \$29,134, EDA Collaborative Inc Edmonton Alta \$29,832, Cumming-Cockburn & Associates Ltd Edmonton Alta \$49,900, Delcan DeLeuw Cather Canada Ltd Winnipeg Man \$34,258, ID Engineering Winnipeg Man \$41,369, Rudy P Friesen Winnipeg Man \$191,803, Hughes Management Services Saskatoon Sask \$73,456, ID Engineering Co Ltd Lloydminster Sask \$30,851, Nesco Consulting Ltd Edmonton Alta \$126,747, Underwood McLellan Ltd Saskatoon Sask \$77,199, AD Williams Engineering Ltd Edmonton Alta \$43,816, Willis Cunliff Tait/Delcan Victoria BC \$67,204.

Other \$3,811,883—Aero Photo Inc Ste-Foy Qué \$17,850, Aerodat Ltd Mississauga Ont \$40,762, Air Earth & Oceans Ltd Oshawa Ont \$28,930, Carrier Trotter Aubin & Ass Ste-Foy Qué \$30,000, Construction BLH Inc Sept-Îles Qué \$32,289, Delcan Thunder Bay Ont \$28,075, MM Dillon Ltd Thunder Bay Ont \$105,626, Paul Garrick Architect Ltd Edmonton Alta \$40,453, Geophysical Surveys Inc Québec Qué \$34,500, Government of Canada: Energy, Mines and Resources Ottawa Ont \$1,895,664, Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Canada Anse-aux-Foulons Qué \$28,221, Hewitt Pte-Claire Qué \$32,075, Interior Diamond Drilling Ltd Summerland BC \$32,000, Les Ent André Bégin Inc Bernières Qué \$44,017, LMBDS Sidam Inc Jonquière Qué \$42,675, MacLennan Assoc Peterborough Ont \$37,421, Mechron Engineering Prod Cooksville Ont \$25,092, Proctor and Redfern Group Toronto Ont \$57,959, Resource Mapping Service Co Toronto Ont \$37,982, WG Roddie & Assoc Ltd Calgary Alta \$50,925, Roche & Asso Ltée Ste-Foy Qué \$38,407, Tremblay Bouchard & Ass Inc Jonquière Qué \$30,000, Willis Cunliffe Tait Campbell River BC \$29,600, Yellowhead Engineering and Technical Services Ltd Smithers BC \$39,405.

Health and Welfare Services \$44,225,426

Hospital services \$362,698—Acropolis Manor BC \$98,668, Pearson Hospital Vancouver BC \$53,066, Skeenaview Lodge Terrace BC \$163,506.

Para-medical personnel \$270*Physicians and surgeons* \$13

Welfare services \$37,010,201—A & B Grocery The Pas Man \$28,259, Bonnyville Indian Metis Rehabilitation Centre Bonnyville Alta \$34,587, Bosco Home Regina Sask \$43,115, Centre des services sociaux; Centre du Québec Trois-Rivières Qué \$71,570, Gaspésie and Île de la Madeleine Gaspé Qué \$418,617, Laurentine Lanauddière Joliette Qué \$82,975, Nord-ouest Québécois Amos Qué \$477,429, Outaouais Hull Qué \$90,105, Richelieu Longueuil Qué \$174,550, Saguenay Lac St-Jean Chicoutimi Qué \$285,732, City of Brandon Brandon Man \$160,000, City of Thompson Thompson Man \$48,765, City of Winnipeg Winnipeg Man \$992,800, Davey Home for the Aged Sault Ste Marie Ont \$47,167, Dept of Northern Saskatchewan Regina Sask \$156,433, Econo Mart Head Office Winnipeg Man \$29,506, Extensicare/Parkside Regina Sask \$40,556, Government of Yukon Whitehorse YT \$293,615, Hudson Bay Company Winnipeg Man \$2,511,133, Kenora Day Care Centre Kenora Ont \$26,356, Midway Foods (1981) Limited Pine Falls Man \$35,086, Minister of Finance Victoria BC \$9,268,945, Mobile Family Service Regina Sask \$28,700, Pereux's Limited Fort Alexander Man \$78,401, Poundmakers Lodge Edmonton Alta \$35,084, Province of British Columbia Victoria BC \$61,501, Province of Manitoba Winnipeg Man \$2,057,229, Provincial Treasurer Social Services and Community Health Edmonton Alta \$7,700,291, RM of New Norfolk Austin Man \$31,602, Rainycroft District Home for the Aged Fort Frances Ont \$83,607, Ranch Ehrlo Society Regina Sask \$106,879, Riverview Self Serve Pine Falls Man \$26,453, Saskatchewan Social Services Regina Sask \$368,326, O' St Jean Sanmour Qué \$47,086, Sir Frederick Fraser School Halifax NS \$32,631, The Grub Box The Pas Man \$51,967, Valley View Centre Moose Jaw Sask \$32,415, Villa Rosa Inc Winnipeg Man \$39,772.

Other health services \$6,852,244—Centre de Services Sociaux; Gaspésie and Île de la Madeleine Gaspé Qué \$25,276, Longueuil Qué \$60,473, Longueuil Qué \$269,191, Childcare and Child Development Centre Beaconsfield Qué \$104,430, Crowfoot Sunrise Lodge Calgary Alta \$29,337, District of Kenora Home for the Aged; Kenora Ont \$182,130, Extensicare (Alberta) Ltd Edmonton Alta \$120,038, Fairview Care Home The Pas Man \$98,558, Government of Yukon Whitehorse YT \$59,187, Holiday Retreat (1965) Ltd Portage La Prairie Man \$36,873, International Nursing Homes Ltd Brandon Man \$35,889, Theresa Johnson (Afton Band) Dartmouth NS \$29,968, Elmer Paul (Afton Band) Dartmouth NS \$28,108, Pinaow Wachi Ltd Winnipeg Man \$336,711, Pincrest Kenora Ont \$30,924, Pinewood Court Thunder Bay Ont \$29,896, Red River Place Selkirk Man \$48,195, St Boniface Hospital Winnipeg Man \$28,195, St Norbert Nursing Home Ltd Winnipeg Man \$83,649, Sherbrooke Nursing Home Vancouver BC \$148,657, Swan River Valley Personal Care Home Swan River Man \$32,275, Tache Nursing Centre Winnipeg Man \$41,913, The Pas Health Complex Inc The Pas Man \$72,972, JB Wood Nursing Home High Prairie Alta \$59,323.

Legal Services \$501,142

Legal services \$501,142—Donald Colborne Thunder Bay Ont \$55,607, Kettle Point Band London Ont \$45,000, Montgomery and Gardner Toronto Ont \$33,597, Pollock & Co Winnipeg Man \$41,118, WS Soboren Calgary Alta \$55,000.

Protection Services \$6,216,644

Protection services \$6,216,644—CSS Côte Nord Hauteville Qué \$1,567,262, City of Fredericton Fredericton NB \$108,914, City of Sydney Sydney NS \$35,403, Minister of Finance Victoria BC \$254,351, Solicitor General Ottawa Ont \$4,064,272, Town of Truro Truro NS \$50,900.

Scientific Services \$47,154

Scientific consultants \$4,439*Scientific services excluding consultants* \$42,715

Training and Educational Services \$83,932,435

Adult occupational training \$774,835—Industrial Driven Training Whitehorse YT \$48,750.

Education: elementary, secondary, and special (including vocational) \$78,039,777—Académie Centennial Maniwaki Qué \$58,432, Air Nootka Tahsis BC \$39,375, Arcola School Div #72 Arcola Sask \$264,529, Athol Murray College of Notre Dame Wilcox Sask \$50,995, Balcarres School Div #87 Balcarres Sask \$356,675, Battleford School Div #5 Battleford Sask \$57,015, Biggar School Div #50 Biggar Sask \$268,020, Blaine Lake School Div Blaine Lake Sask \$268,605, Blue Quills Native Education Centre St Paul Alta \$353,050, Board of Education Fraserdale Ont \$36,107, Bonnyville School District No 2665 Bonnyville Alta \$91,867, Bow Corridor School District No 5 Exshaw 1699 Exshaw Alta \$335,054, Broadview School Div #18 Broadview Sask \$424,080, Brooke School District No 2319 Rivers Man \$45,707, Bruce County Board of Education Peterborough Ont \$416,026, Bruce Grey Peterborough Ont \$36,835, Buffalo Plains School Div Regina Sask \$60,287, Bureau DS Ecoles Prot du Grand Mtl Montreal Qué \$126,246, Calgary Board of Education Calgary School District No 19 Calgary Alta \$367,105, Calgary Catholic Board of Education Separate School District No 1 Calgary Alta \$306,518, Cardston School Division No 2 Cardston Alta \$1,603,632, Central Algoma Board of Education Espanola Ont \$35,823, Chapleau Board of Education Chapleau Ont \$52,567, Cold Lake Roman Catholic Separate School District No 64 Cold Lake Alta \$52,919, Commission Scolaire; Amos Amos Qué \$64,117, Baie des Chaleurs Carleton Qué \$161,367, Chauveau Neufchatel Qué \$58,190, de Châteauguay Châteauguay Qué \$30,831, de la Mauricie Shawinigan Qué \$252,567, Deux-Montagnes St-Eustache Qué \$28,675, Deux-Montagnes St-Joseph du Lac Qué \$26,642, du Golfe Sept-Îles Qué \$732,466, du Littoral Sept-Îles Qué \$902,372, Eastern Québec Sillery Qué \$216,674, Eastern Township Lennoxville Qué \$55,560, Harricana Amos Qué \$35,955, Lac Témiscamingue Ville-Marie Qué \$648,554, Lanauddière Joliette Qué \$166,741, Laurenlav Duvernay Qué \$194,994, La Vérendrye Val D'Or Qué \$365,168, Louis Joliette Havre St-Pierre Qué \$100,604, Louis Hémon Dolbeau Qué \$152,858, Prot de Châteauguay Châteauguay Qué \$521,391, School Board of Gaspesia New Carlisle Qué \$90,599, Tracadieche Maria Qué \$134,207, Val D'Or Val D'Or Qué \$523,546, County of Lac Ste Anne No 28 Sanguedale Alta \$249,537, County of Newell No 4 Brooks Alta \$103,437, County of Parkland No 31 Stony Plain Alta \$511,706, County of Ponoka No 3 Ponoka Alta \$796,530, County of St Paul No 19 St Paul Alta \$1,077,617, County of Smoky Lake No 13 Smoky Lake Alta \$251,671, County of Vulcan No 2 Vulcan Alta \$230,639, County of Wetaskiwin No 10 Wetaskiwin Alta \$300,233, County of Wheatland No 16 Strathmore Alta \$541,481, Cupar School Div #28 Cupar Sask \$479,084, Dauphin Ochre School Area 1 Dauphin Man \$179,014, Deer Park School Div #26 Melville Sask \$34,864, Drumheller Valley School Division No 62 Drumheller Alta \$90,098, Dryden Board of Education Dryden Ont \$63,624, Ecole

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Weston Inc Montréal Qué \$34,579, Edmonton Roman Catholic Separate School District No 7 Edmonton Alta \$51,613, Espanola Board of Education Espanola Ont \$41,507, Foothills School Division No 38 High River Alta \$38,445, Fort McMurray Roman Catholic Separate School District No 32 Fort McMurray Alta \$42,830, Fort McMurray School District No 2833 Fort McMurray Alta \$29,640, Fort Vermilion School Division No 52 Fort Vermilion Alta \$1,322,768, Frontier School Division No 48 Winnipeg Man \$1,045,411, Geraldton Board of Education Geraldton Ont \$64,054, Glan Avon Protestant Separate School District No 5 St Paul Alta \$198,159, Grand Centre Roman Catholic Separate School District No 67 Grand Centre Alta \$75,888, Grenfell School Div #92 Grenfell Sask \$32,891, Hastings County Board of Education Peterborough Ont \$323,668, Ile a la Crosse School Div Ile a la Crosse Sask \$40,294, Indian Head School Div Indian Head Sask \$362,724, Indian Way School Caughnawaga Qué \$75,017, James Bay Lowlands Moosonee Ont \$580,256, Kamsack School Div #35 Kamsack Sask \$497,648, Kenora Board of Education Kenora Ont \$326,686, Kenora District RC Separate School Board Kenora Ont \$152,369, Kent County Board of Education Chatham Ont \$793,397, Kinistino School Unit #55 Kinistino Sask \$242,053, Lac La Biche School Division No 51 Lac La Biche Alta \$478,076, Lake Superior Board of Education Schreiber Ont \$57,618, Lakehead Board of Education Thunder Bay Ont \$72,650, Lakeland Public School District No 5460 Bonnyville Alta \$58,099, Lambton County Board of Education Sarnia Ont \$948,829, Last Mountain School Div Govan Sask \$956,511, Lethbridge Catholic Separate School District No 9 Lethbridge Alta \$35,458, Lethbridge Community College Lethbridge Alta \$40,715, Lethbridge School District No 51 Lethbridge Alta \$148,559, London Board of Education London Ont \$550,014, Maple Creek School Div #1 Maple Creek Sask \$63,557, Meadow Lake School Div Meadow Lake Sask \$636,811, Melville Comprehensive High School Melville Sask \$49,379, Middlesex County Board of Education London Ont \$252,114, Minister of Finance Victoria BC \$21,252,616, Montreal Lake Children's Home Montreal Lake Sask \$55,590, Nipawin School Div # Nipawin Sask \$33,259, Nipissing Board of Education Sturgeon Falls Ont \$123,095, Nipigon Red Rock Board of Education Nipigon Ont \$131,998, North Battleford Catholic School Board North Battleford Sask \$196,300, North Battleford School Div #103 North Battleford Sask \$49,118, North of Superior RCSS Terrace Bay Ont \$43,800, Northern Lakes School Div Spiritwood Sask \$430,126, Northern Lights School Div Prince Albert Sask \$2,414,619, Northland School Division No 61 Peace River Alta \$3,663,757, Parkland School Div #63 Shellbrook Sask \$390,643, Paynton School Div # 102 Paynton Sask \$90,563, Pincher Creek School Division No 29 Pincher Creek Alta \$225,999, Pincher Creek St Michael's Roman Catholic Separate School District No 18 Pincher Creek Alta \$197,182, Ponoka Roman Catholic Separate School District No 95 Ponoka Alta \$293,534 Prince Albert Comprehensive High School Prince Albert Sask \$187,554, Prince Albert Dev Centre Prince Albert Sask \$86,279, Prince Albert Roman Catholic Separate School Board Prince Albert Sask \$326,564, Prince Albert School Div #3 Prince Albert Sask \$514,154, Prince Albert School Div # 56 Prince Albert Sask \$312,722, Prot School Board of Grather Sept-Îles Sept-Îles Qué \$271,168, Province of Manitoba Winnipeg Man \$3,904,309, Regina School Div #4 Board of Education Regina Sask \$63,287, Regina East School Div #77 Odessa Sask \$166,904, Regina Roman Catholic Separate School Board Regina Sask \$80,406, Rockyview School Division No 41 Calgary Alta \$129,916, Rolling River School Division #39 Minnedosa Man \$80,697, CPSVD for St Joseph's School Board Chemainus BC \$50,929, St Paul Regional High School District No 1 St Paul Alta \$107,579, St Paul School District No 2228 St Paul Alta \$336,256, Sask Valley School Div #49 Warman Sask \$499,883, Saskatoon School for the Deaf Saskatoon Sask \$237,584, Saskatoon Board of Education Saskatoon Sask \$204,176, School District 27 Williamslake BC \$25,275, CS de Schefferville Schefferville Qué \$382,067, Sir Frederick Fraser School Halifax NS \$32,568, Stormont Dundas & Glengarry Co Bd of Ed; Peterborough Ont \$806,555, Sturgeon School Division No 24 Morinville Alta

\$210,633, Sturgis School Division #45 Sturgis Sask \$67,956, Sudbury Board of Education Sudbury Ont \$52,250, The Brant County Board of Education Brantford Ont \$307,838, The Haldimand Board of Education Cayuga Ont \$1,231,964, The Nipissing Bd of Educ North Bay Ont \$76,811, The North of Superior District Roman Catholic Separate School Board Terrace Bay Ont \$124,125, The Sir James Whitney School Belleville Ont \$55,083, Tiger Lily School Division #54 Melfort Sask \$193,802, Timmins Bd of Educ Timmins Ont \$194,227, Treasurer of Ontario Toronto Ont \$56,800, Turtleford School Div #65 Turtleford Sask \$200,124, Wadena School Unit #46 Wadena Sask \$407,285, Wetaskiwin Roman Catholic Separate School District No 15 Wetaskiwin Alta \$75,141, Wetaskiwin School District No 264 Wetaskiwin Alta \$221,959, Wilkie Regional Dev Centre Wilkie Sask \$29,607, Wilkie School Div #59 Wilkie Sask \$330,549, Willowcreek School Division No 28 Clareholm Alta \$911,781, Wolseley School Div #25 Wolseley Sask \$28,700.

Education: university and college \$4,307,466—Henderson College of Business Limited Lethbridge Alta \$36,561, Minister of Finance Regina Sask \$195,756, Northern Lights School Division Prince Albert Sask \$38,832, Reeves Business College North Battleford Sask \$30,820, Sask Indian Community College Saskatoon Sask \$47,797, Sask. Indian Federated College Regina Sask \$1,443,598, Universities of: Calgary Calgary Alta \$128,183, Brandon Brandon Man \$25,787, Lakehead Thunder Bay Ont \$26,737, Lethbridge Lethbridge Alta \$39,373, Québec à Chicoutimi Chicoutimi Qué \$252,393, Regina Regina Sask \$80,320, Sask Saskatoon Sask \$289,008.

Staff development and training (Public Service Commission) \$144,036

Teachers and instructors on contract \$146,297—Blaine Lake School Division \$7 Blaine Lake Sask \$26,624, Saskatoon Board of Education Saskatoon Sask \$25,555.

Training of public servants—Other \$520,024—Educational Consulting Associates Englewood Colo \$26,495, Four Skies Consulting Edmonton Alta \$65,400, Friesen & Kay & Associates Ottawa Ont \$29,128, Public Service Commission Ottawa Ont \$28,815.

Other Professional Services \$4,340,582

Data processing consultants \$9,356

Management consultants \$1,765,631—Jean Baroux Ottawa Ont \$29,951, Canadian Executive Services Overseas Montreal Qué \$239,252, Currie Coopers & Lybrand Ottawa Ont \$175,140, Elias Apostol & Associates Ottawa Ont \$53,368, Hickling Partners Inc Ottawa Ont \$41,766, Roy Jorgensen Associates Etobicoke Ont \$33,539, JP Nicholson Ottawa Ont \$69,669, JJ Owens Ottawa Ont \$56,125, PMA Consulting Group Ottawa Ont \$75,650, RJ Quesnel & Associates Ottawa Ont \$42,350, JL Richards & Associates Ottawa Ont \$53,946, J Slavick & Associates Edmonton Alta \$29,350, Western Management Consultants Edmonton Alta \$34,694, Woods Gordon Toronto Ont \$44,000.

Research contracts \$720,307—Conscribe Enterprises Ltd Vancouver BC \$42,397, Inst for Studies in Education Toronto Ont \$27,229, Serv Adm Can Outre-Mer Montreal Qué \$232,894, Sinco Consulting Ltd Saskatoon Sask \$60,000, Warner RA Craven Sask \$28,575.

Other \$1,845,288—ARA Consultants Toronto Ont \$38,210, Canada Gov't Expositions Service Ottawa Ont \$30,952, Canadian Executive Services Overseas; Montreal Qué \$275,826, Canadian Institute for Studies in Education Toronto Ont \$64,150, DeLew Cather Canada Ltd Toronto Ont \$33,435, Dept of Northern Sask Prince Albert Sask \$131,362, Dept of Tourism & Renewable Prince Albert Sask \$35,565, Government of Canada—Statistics Canada Ottawa Ont \$363,200, Dennis Josey North Vancouver BC \$37,991, Maclaren Plan Search Saskatoon Sask \$26,698, Steed & Evans Ltd Toronto Ont \$132,775, R Steel Bedford NS \$39,934, Systemhouse

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Ottawa Ont \$41,135, West Coast Information and Research Group Port Alberni BC \$35,984.

Other Services \$6,649,547

Contract administration—DSS (service charges) \$183,125—Government of Canada—Supply and Services Hull Qué \$171,372.

Contracted building cleaning \$352,673—Nancy Louis Hobbema Alta \$68,400, Martins Janitorial Ohsweken Ont \$85,826.

Data processing services and purchase of computer software \$2,308,842—Bailey and Rose Ltd Ottawa Ont \$325,867, Datacrown Willowdale Toronto Ont \$1,010,361, Federal Systems of Canada Ottawa Ont \$152,609, Four Phase Systems Ltd Markham Ont \$220,587, Iota Consulting Ottawa Ont \$32,840, Quasar Systems Ltd Ottawa Ont \$147,346, Sharon Professional Services Ottawa Ont \$42,567, S and S Software Ltd Ottawa Ont \$47,967, Systemhouse Ltd Ottawa Ont \$164,284, Fechnetronic Inc Ottawa Ont \$86,717.

Hospitality \$44,792

Laundry, dry cleaning, and related services \$20,913

Membership fees \$12,467

Motion picture production and distribution \$232,096—National Film Board Montreal Qué \$137,815, North American Indian College Cornwall Island Ont \$35,958.

Non-professional personal service contracts \$237,836—Herbert A Crocker Pine Falls Man \$54,184.

Other real estate services (management, appraisal, etc.) \$102,678

Photography services except motion pictures \$102,751

Storage and warehousing \$10,960

Temporary help services \$683,613—Bradson Personnel Ottawa Ont \$51,466, Career Personnel Limited Vancouver BC \$26,170, Gowan Personnel Ltd Winnipeg Man \$25,445, Manpower Temporary Services Regina Sask \$28,042, Manpower Temporary Services Toronto Ont \$54,156, Sinco Development Ltd Saskatoon Sask \$47,000.

Other business services \$2,356,801—Bill Baglole Kisbey Sask \$25,200, Brantford Special Education Services Ohsweken Ont \$31,000, Canadian Executive Service Overseas Montreal Que \$93,937, CDN Executive Montreal Qué \$198,159, Callisto Investments Inc Rivers Man \$600,000, Government of Canada—Supply and Services Hull Que \$48,770, Public Works Canada Ottawa Ont \$333,896, Kitsaki Industries Lac La Ronge Band Lac La Ronge Sask \$41,500, Montreal Lake Band Elec Montreal Lake Sask \$40,801, Ojibway Cree Cultural Centre West Bay Ont \$54,311, Ramage Brad Prince Albert Sask \$28,150, Sagkeeng Education Authority Fort Alexander Man \$25,000, Treasurer of Ontario Toronto Ont \$27,076.

NORTHERN AFFAIRS PROGRAM \$8,323,182

Accounting Services \$23,925

Engineering Services \$848,574

Architectural services \$750

Engineering consultants (other) \$6,080

Other \$841,744—Government of Canada—Energy, Mines and Resources Ottawa Ont \$31,317, Environment Canada Ottawa Ont \$526,178, Underwood McLellan Ltd Edmonton Alta \$120,000.

Health and Welfare Services \$15,862

Hospital services \$1,055

Other health services \$14,807

Legal Services \$88,096

Legal services \$88,096—Carter and Fuglfang Yellowknife NWT \$49,000.

Protection Services \$877

Scientific Services \$1,072,554

Scientific consultants \$40,893

Scientific services excluding consultants \$1,031,661—Committee on Northern Population Montreal Qué \$34,800, Government of Canada—Environment Canada Hull Qué \$227,802, Government of NWT Yellowknife NWT \$118,244, Interdisciplinary System Edmonton Alta \$40,000, MacLaren Plansearch Edmonton Alta \$35,550, Universities of: Guelph Guelph Ont \$49,597, McGill Montreal Qué \$124,000, McMaster Hamilton Ont \$50,000, Toronto Toronto Ont \$60,136, Western Ecological Society Sydney BC \$26,940.

Training and Educational Services \$1,130,400

Adult occupational training \$254,083

Education: elementary, secondary, and special (including vocational) \$492,586

Education: university and college \$179,944—The Ottawa Board of Education Ottawa Ont \$25,519, Trent Air Ltd Peterborough Ont \$76,617.

Staff Development and Training (Public Service Commission) \$46,516

Teachers and instructors on contract \$7,144

Training of public servants—Other \$150,127

Other Professional Services \$2,361,254

Data processing consultants \$10,397

Management consultants \$992,908—Acres Consulting Service Niagara Falls Ont \$45,340, A Barry Robert Consulting Ashton Ont \$53,199, Canadian Arctic Producers Ottawa Ont \$37,490, Committee for Original People Inuvik NWT \$31,472, DPA Consulting Ltd Ottawa Ont \$32,000, NH Richardson Ottawa Ont \$34,154, Tomlinson Associates Ottawa Ont \$60,379, Tukilik Services Balderson Ont \$39,751, Yukon Government Whitehorse YT \$306,657.

Research contracts \$437,077—DPA Consulting Ottawa Ont \$25,000, Government of Canada: Supply and Services Hull Qué \$32,071, Fisheries and Oceans Ottawa Ont \$100,936, Government of NWT Yellowknife NWT \$134,868.

Other \$920,872—Baffin Regional Inuit Association Frobisher Bay NWT \$33,000, C&R Construction Fort Smith NWT \$37,685, Government of Canada: Public Works Ottawa Ont \$39,312, Statistics Canada Ottawa Ont \$195,580, Government of NWT Yellowknife NWT \$369,656, AD Revill Associates Belleville Ont \$29,500.

Other Services \$2,781,640

Contract administration—DSS (service charges) \$61,712—Government of Canada—Supply and Services Hull Qué \$58,415.

Contracted building cleaning \$80,364

Data processing services and purchase of computer software \$670,270—Bailey and Rose Ltd Ottawa Ont \$80,431, Datacrown Inc Toronto Ont \$264,778, Federal Systems of Canada Ottawa Ont \$40,318, Four Phase Systems Ltd Markham Ont \$120,130, Systemhouse Ltd Ottawa Ont \$111,371, Technetronic Inc Ottawa Ont \$29,163.

Hospitality \$37,111

Laundry, dry cleaning, and related services \$6,423

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

Membership fees \$3,152

Motion picture production and distribution \$234,109—National Film Board Ottawa Ont \$230,777.

Non-professional personal service contracts \$255,372—Rae Edzo Dene Band Development Corp Fort Rae NWT \$243,696.

Other real estate services (management, appraisal, etc.) \$14,427

Photography services except motion pictures \$126,024—Government of Canada: Canadian Government Photo Centre Ottawa Ont \$30,015.

Storage and warehousing \$12,767

Temporary help services \$121,761

Other business services \$1,158,148—Domco Food Service Vancouver BC \$137,802, Government of Canada—Supply and Services Hull Qué \$152,426, Government of NWT Yellowknife NWT \$102,235, Kusawa Contracting Vancouver BC \$268,686, Transnorth Expediting Fort Smith NWT \$64,614, Walker's Expediting Hay River NWT \$28,648.

**INDUSTRY, TRADE AND COMMERCE
\$29,194,491****Department \$29,073,751****TRADE-INDUSTRIAL PROGRAM \$23,007,820**

Accounting Services \$856,353

Accounting services \$856,353—Government of Canada—Supply and Services Ottawa Ont \$775,687.

Engineering Services \$8,095

Engineering consultants (other) \$8,095

Health and Welfare Services \$21,505

Other health services \$21,505

Legal services \$544,396

Legal services \$544,396—Rosenfeld Halcolmsen Lampkin and Levine Toronto Ont \$133,575, Tory Tory Deslaurier—Binnington Toronto Ont \$322,981.

Protection Services \$295,336

Protection services \$295,336—Canadian Corps of Commissionaires Ottawa Ont \$280,817.

Training and Educational Services \$416,539

Training of public servants—Other \$416,539

Other Professional Services \$3,777,967

Management consultants \$3,623,249—Arthur Anderson & Co Ottawa Ont \$25,000, Bailey & Rose Ottawa Ont \$125,452, Bonaventure Systems Inc Ottawa Ont \$201,369, Canada Systems Group Mississauga Ont \$53,412, Clarkson Gordon Ottawa Ont \$30,000, Canadian Public Affairs Ottawa Ont \$41,873, Comtek Data Systems Ottawa Ont \$43,623, J R D'Cruz Willowdale Ont \$27,833, DMR & Associates Ottawa Ont \$64,109, Data Logic Canada Ottawa Ont \$77,167, DPA Consulting Ltd Ottawa Ont \$32,000, Dynakey Corporation Ottawa Ont \$371,764, Ernst & Whinney Toronto Ont \$133,945, Federal Systems of Canada Ottawa Ont \$53,443, Government of Canada—Supply and Services Ottawa Ont \$184,831, Hickling-Partners Inc Ottawa Ont \$67,870, Industrial Life-Tech Services Inc Montreal Que \$196,472, Informetrica Ltd Ottawa Ont \$111,506, Intellitech Canada Ltd Ottawa Ont \$67,450,

Major and Martin Montreal Que \$99,271, Masin Adams Inc Willowdale Ont \$55,236, Murray Nicholas & Associates Ottawa Ont \$42,104, Negen System Ltd Kingston Ont \$33,660, Niagara Institute Niagara on the Lake Ont \$33,439, Peat Marwick & Partners Ottawa Ont \$60,028, Price Waterhouse & Co Ottawa Ont \$32,520, Sharon Professional Services Ottawa Ont \$73,642, Systemhouse Ltd Ottawa Ont \$406,259, Touche Ross Co Ottawa Ont \$26,766, W Loates & Associates Ottawa Ont \$51,653, Wood Brown & Associates Ottawa Ont \$109,425, Woods Gordon & Co Toronto Ont \$46,220.

Research contracts \$118,047—Adcom Research Ltd Toronto Ont \$41,500, Government of Canada—Supply and Services Ottawa Ont \$69,928.

Other \$36,671

Other Services \$17,087,629

Data processing services and purchase of computer software \$2,096,948—Automation Centre Ottawa Ont \$51,772, Business Services Inc Glenview Ill \$30,346, Canada System Group Mississauga Ont \$291,076, Datacron Willowdale Ont \$90,024, Data Line Inc Toronto Ont \$97,210, Data Resources Lexington Mass \$122,430, Dunn and Bradstreet Canada Toronto Ont \$43,794, Dynakey Corp Ottawa Ont \$46,847, Government of Canada—Supply and Services Ottawa Ont \$89,330, IP Sharpe Associates Toronto Ont \$57,146, Industrial Life—Tech Services Montreal Que \$1,071,868.

Hospitality \$2,699,642

Membership fees \$36,378

Motion picture production and distribution \$680,506—Government of Canada—National Film Board Ottawa Ont \$635,692.

Storage and warehousing \$528

Temporary help services \$1,937,341—Action Personnel Ottawa Ont \$63,416, Barbara's Office Personnel Ottawa Ont \$41,817, Bradson Mercantile Ottawa Ont \$206,172, HV Chapman & Associates Ottawa Ont \$64,718, Contempro Services Inc Ottawa Ont \$98,188, Dot Personnel Toronto Ont \$62,978, Government of Canada—Supply and Services Ottawa Ont \$33,230, Harrington Personnel Ottawa Ont \$177,074, Kelly Services Inc Ottawa Ont \$37,734, Miss Stacey Ottawa Ont \$64,127, Nicole Giguere & Cie Ltee Montreal Que \$49,514, Office Overload Ottawa Ont \$55,152, Pollack Personnel Ottawa Ont \$86,645, Selective Placements Ottawa Ont \$48,069, The 500 Ottawa Ont \$85,390, The Job Farm Ottawa Ont \$41,734, Total Employment Service Ottawa Ont \$77,401, Victor Temporary Services Toronto Ont \$316,547.

Other business services \$9,636,286—Miscellaneous \$8,930,555—A&P Appledore Canada Ltd Halifax NS \$30,304, Adcom Ltd Toronto Ont \$26,000, Albery Pullerits Dickson & Associates 1977 Ltd Fredericton NB \$31,596, Austin Co Ltd Islington Ont \$47,466, Cadys Ltd Vancouver BC \$25,000, Calibre Communication Ltd Ottawa Ont \$60,655, Canadian Public Affairs Consulting Group Ottawa Ont \$41,400, Chinook Public Affairs Management Ottawa Ont \$58,098, Clarkson Gordon Co Ltd Ottawa Ont \$30,302, David Kirk Inc Vancouver BC \$39,000, Deans-Waugh Associates Ltd Ottawa Ont \$85,487, F Dugal Mount Royal Que \$27,378, Evaluation & Strategic Management Associates Ltd Ottawa Ont \$56,408, Facsym Research Ltd Toronto Ont \$106,406, Goss Gilroy & Associates Ottawa Ont \$32,265, Government of Alberta Edmonton Alta \$134,767, Government of British Columbia Victoria BC \$177,829, Government of Canada—Standards Council of Canada Ottawa Ont \$251,364, Statistics Canada Ottawa Ont \$56,743, Supply and Services Ottawa Ont \$2,737,911, Treasury Board Ottawa Ont \$96,234, Government of New Brunswick Fredericton NB \$51,200, Government of Newfoundland St John's Nfld \$77,620, Government of Prince Edward Island Charlottetown PEI \$27,607, Government of Saskatchewan Regina Sask \$45,305, Government of

INDUSTRY, TRADE AND COMMERCE—*Concluded*

the Yukon Territory Whitehorse YT \$34,979, Harrison Williams and Associates Ltd Ottawa Ont \$39,846, Dr C K Herz Toronto Ont \$30,000, Hickling-Johnston Ltd Ottawa Ont \$28,875, Hickling-Partners Inc Ottawa Ont \$29,365, IRDA Sherbrooke Que \$72,141, Industrial Marketing Toronto Ont \$33,074, Informetrica Ltd Ottawa Ont \$48,850, International Simultaneous Translation Service Montreal Que \$40,152, Intertask Ltd Ottawa Ont \$70,612, F Lazar Thornhill Ont \$25,455, Les Entreprises Ove Design Inc Montreal Que \$55,500, Malat Information Systems Inc Scarborough Ont \$108,875, Manitoba Trading Corp Winnipeg Man \$125,000, Micromedia Ltd Toronto Ont \$99,875, Milgram & Co Ltd Montreal Que \$30,066, Paramedia Engr Montreal Que \$103,277, A Parent Montreal Que \$25,684, Peat Marwick & Partners Ottawa Ont \$83,317, Peter Louch & Associates Los Angeles Cal \$50,445, Pitfield MacKay Ross Ltd Toronto Ont \$494,229, Planning Social Systems Ltd Ottawa Ont \$39,000, Porteous System Service Ltd Oakville Ont \$46,696, Professional Development Institute PDI Ltd Ottawa Ont \$82,820, Proulx Brothers Ottawa Ont \$63,415, Raymond Chabot Martin Pare et Cie Montreal Que \$27,700, Royal Bank of Canada Downsview Ont \$25,000, The Canadian Manufacturers Association Toronto Ont \$32,100, Touche Ross & Co Ottawa Ont \$39,507, Travel Times Montreal Que \$28,450, United Customs Brokers Toronto Ont \$37,068, N Wade Ottawa Ont \$42,712, J Whipp Ottawa Ont \$41,372, Wood Gundy Ltd Toronto Ont \$587,682, York University Downsview Ont \$54,957; commissioners fees \$205,825; honoraria \$97,877; public relations services \$223,966—Dentsu Incorporated Tokyo Japan \$63,114, Bob Mellor and Associates Ottawa Ont \$59,778; registration fees \$96,894; translation service contracts \$73,929—Hexacom Corporation Ottawa Ont \$54,134; other \$7,240.

TOURISM PROGRAM \$5,701,125

Accounting Services \$331,589

Accounting services \$331,589—Government of Canada—Supply and Services Ottawa Ont \$274,138.

Health and Welfare Services \$264

Other health services \$264

Protection Services \$181

Training and Educational Services \$35,814

Training of public servants—Other \$35,814

Other Professional Services \$438,936

Management consultants \$31,746

Research contracts \$407,190—Market Facts of Canada Toronto Ont \$172,350, The Canadian Gallup Poll Toronto Ont \$38,000, Thorne Stevens & Kellogg Ottawa Ont \$40,000, Traveldata International Toronto Ont \$100,000.

Other Services \$4,894,341

Data processing services and purchase of computer software \$742,535—Government of Canada—Supply and Services Ottawa Ont \$60,000, Industrial Life-Tech Services Montreal Que \$650,000.

Hospitality \$641,176

Membership fees \$26,707

Motion picture production and distribution \$108,865—Grant Productions Ltd Vancouver BC \$28,084.

Temporary help services \$94,545

Other business services \$3,280,513—Miscellaneous \$2,881,313—Burke International Research Ltd Agincourt Ont \$25,000, Business

Service Inc Glenview Ill \$93,543, LJ D'Amore & Associates Ltd Montreal Que \$30,000, Government of Canada—Statistics Canada Ottawa Ont \$179,160, Supply and Services Ottawa Ont \$73,998, The National Film Board Montreal Que \$363,528, Grosvenor Communications Ltd Toronto Ont \$411,920, Hickling-Partners Inc Ottawa Ont \$42,800, Krisam Group Inc Washington DC \$30,996, Krohn Advertising Ltd Toronto Ont \$45,953, McMahon Productions Ltd Ottawa Ont \$57,522, Research Dimensions Toronto Ont \$45,000, Research Service Ltd Wembley England \$58,393, SARM Amherst NS \$37,500, The Canadian Gallup Poll Toronto Ont \$39,960, Tourism Industry Association of Canada Ottawa Ont \$44,208; Public Relations Services \$370,379—Atlantic Associates Paris France \$40,355, Robert S Benjamin and Associates Mexico City Mexico \$26,883, Infotact Gesellschaft Fur Kommunikationen Frankfurt West Germany \$40,399, Ozma Public Relations Co Ltd Tokyo Japan \$62,747, Stuart Hulse and Associates Ltd London England \$44,139; registration fees \$28,646; other \$175.

GRAINS AND OILSEEDS PROGRAM \$364,806

Accounting Services \$66,382

Accounting services \$66,382—Government of Canada—Supply and Services Ottawa Ont \$53,382.

Training and Educational Services \$3,354

Training of public servants—Other \$3,354

Other Professional Services \$24,432

Research contracts \$20,932

Other \$3,500

Other Services \$270,638

Data processing services and purchase of computer software \$221

Hospitality \$7,162

Membership fees \$50

Temporary help services \$69,070

Other business services \$194,135—Miscellaneous \$190,629—Canada Grain Council Winnipeg Man \$54,846, AC Coulter Regina Sask \$29,953, H Kieferle Ottawa Ont \$43,724; other \$3,506.

Foreign Investment Review Agency \$120,740

Accounting Services \$16,700

Legal Services \$12,587

Protection Services \$17,865

Training and Educational Services \$7,269

Training of public servants—Other \$7,269

Other Professional Services \$1,858

Management consultants \$1,558

Other \$300

Other Services \$64,461

Hospitality \$388

Membership fees \$5,640

Temporary help services \$32,838

Other business services \$25,595

JUSTICE \$11,804,815**Department \$8,397,236****ADMINISTRATION OF JUSTICE PROGRAM \$4,959,375****Accounting Services \$130,235**

Accounting services \$130,235—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$110,235.

Legal Services \$2,096,320

Legal services \$2,096,320—Bergson Borkland Margolis & Adler Washington DC \$66,347, Equifax Services Ltd Toronto Ont \$65,657, Lang Michner Cranston Farquharson & Wright Toronto Ont \$90,313, Langlois Drouin and Associates Montreal Que \$219,561, Linklaters and Paines London England \$57,185, Linteau Villeneuve Miller Lortie Poitevin Giguère Montreal Que \$29,002, P MacInnis Ottawa Ont \$53,066, J A MacLennan Vancouver BC \$38,316, Ministry of the Attorney General Victoria BC \$40,420, J Nuss Montreal Que \$66,086, Official Court Reporters Vancouver BC \$80,319, Provincial Court Reporters Edmonton Alta \$37,894, M Robert Montreal Que \$117,316, J J Robinette Toronto Ont \$48,409, University of Ottawa Ottawa Ont \$86,379, C Wells St John's Nfld \$37,359.

Protection Services \$207,339

Protection services \$207,339—Barnes Security Westmount Que \$45,623, Canadian Corps of Commissioners Ottawa Ont \$161,572.

Training and Educational Services \$99,966

Staff development and training (Public Service Commission) \$12,114

Training of public servants—Other \$87,852

Other Professional Services \$968,021

Management consultants \$121,150—Peat Marwick and Partners Ottawa Ont \$26,900, Price Waterhouse Associates Ottawa Ont \$36,089, W Sutherland Ottawa Ont \$35,313.

Research contracts \$407,346—Nova Scotia Legal Aid Commission Halifax NS \$118,299, University of British Columbia Vancouver BC \$36,238, University of Moncton Moncton NB \$33,248.

Other \$439,525—Adcom Research Ltd Toronto Ont \$37,500, Government of Canada—Statistics Canada Ottawa Ont \$75,000, Simon Fraser University Burnaby BC \$72,000.

Other Services \$1,457,494

Contract administration—DSS (service charges) \$71,926

Data processing services and purchase of computer software \$420,753—Comshare Rexdale Ont \$35,658, Datacrown Inc Willowdale Ont \$85,797, Government of Canada—Supply and Services Hull Que \$132,617, Q L Systems Ltd Kingston Ont \$128,539.

Hospitality \$91,377—Canadian Maritime Law Association Montreal Que \$28,000.

Membership fees \$328,135—Barreau du Quebec Montreal Que \$47,733, La Haye de Droit International Prive The Haig Netherlands \$47,447, Law Society of Alberta Edmonton Alta \$28,235, Law Society of British Columbia Vancouver BC \$40,443, Law Society of Upper Canada Toronto Ont \$81,695.

Non-professional personal service contracts \$44,824—Canadian Gallup Poll Ottawa Ont \$37,960.

Temporary help services \$360,018—Barbara's Office Personnel Ltd Ottawa Ont \$51,828, Bradson Personnel Services Inc Ottawa Ont \$49,257, Dunhill Temps Edmonton Alta \$26,367, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$38,731, Temporarily Yours Vancouver BC \$53,916, Victor Temporary Services Toronto Ont \$35,137.

Other business services \$140,461—Government of Canada—External Affairs Ottawa Ont \$133,291.

CANADIAN UNITY INFORMATION OFFICE PROGRAM \$3,437,861**Other Professional Services \$1,334,272**

Management consultants \$502,241—Public Affairs International Ottawa Ont \$24,000, Societal Issues Analyst Inc Ottawa Ont \$32,000.

Research contracts \$385,364—Contemporary Research Center Montreal Que \$25,000, Contrefort Inc Quebec Que \$25,000, Inter-mart Inc Toronto Ont \$25,000.

Other \$446,667—Chevalier de Colomb Rivière du Loup Que \$44,237.

Other Services \$2,103,589

Contract administration—DSS (service charges) \$104,538

Temporary help services \$188,283—Kelly Girl Services Ottawa Ont \$39,893, Portage Personnel Ottawa Ont \$31,226.

Other business services \$1,810,768—Media Transcripts \$150,286—Radio TV News Monitoring Services Pointe Claire Que \$58,360; Other \$1,660,482—Communication Skill Inc Toronto Ont \$45,000, J Goodman Ottawa Ont \$37,242.

Canadian Human Rights Commission \$721,884**Health and Welfare Services \$4,974**

Other health services \$4,974

Legal Services \$121,012

Legal services \$121,012—Herridge Tolmie Ottawa Ont \$30,638, Scott and Aylen Ottawa Ont \$52,452.

Training and Educational Services \$26,636

Staff development and training (Public Service Commission) \$26,636

Other Professional Services \$470,530

Research contracts \$67,375—CROP Inc Montreal Que \$47,300.

Other \$403,155—Consulting services \$79,173; miscellaneous \$41,868; printing \$32,599; part-time commissioner fees \$49,350; reporters fees \$42,242—Canadian Verbatim Reporting Services Ltd Toronto Ont \$42,242; translation services \$45,697—International Simultaneous Translation Service Montreal Que \$30,758; tribunal member fees \$94,252—Sidney Lederman Toronto Ont \$28,680; other \$17,974.

Other Services \$98,732

Contract administration—DSS (services charges) \$26,345

Hospitality \$14,947

Membership fees \$3,105

Temporary help services \$50,137

Other business services \$4,198—Press clipping services \$4,198.

JUSTICE—Concluded

Commissioner for Federal Judicial Affairs \$923,101

ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM \$404,888

Protection Services \$170,257

Protection services \$170,257—Canadian Corps of Commissioners Ottawa Ont \$170,257.

Training and Educational Services \$15,492

Training of public servants—Other \$15,492

Other Services \$219,139

Non-professional personal service contracts \$90,000

Temporary help services \$15,657

Other business services \$113,482—Reporting services \$65,627; other \$47,855.

ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$518,213

Training and Educational Services \$357,570

Training and educational services \$357,570—Gerard Caron School of Languages Vanier Ont \$205,591, Public Service Commission \$156,036.

Other Services \$160,643

Hospitality \$25,799

Membership fees \$3,150

Non-professional personal service contracts \$43,150

Temporary help services \$48,205—Barbara's Office Personnel Ottawa Ont \$35,730.

Other business services \$40,339

Law Reform Commission of Canada \$1,279,689

Legal Services \$2

Training and Educational Services \$10,185

Staff development and training (Public Service Commission) \$4,108

Training of public servants—Other \$6,077

Other Professional Services \$1,093,500

Other \$1,093,500—J L Baudoin Ottawa Ont \$30,800, M Bouchard Ottawa Ont \$37,333, J Chevrier Ottawa Ont \$28,200, J Clifford Ottawa Ont \$31,416, S A Cohen Ottawa Ont \$33,292, V Del Bueno Ottawa Ont \$34,925, P Fitzgerald Ottawa Ont \$40,005, J Fortin Ottawa Ont \$27,527, Keyserlingk Devolder and Associates Ltd Ottawa Ont \$29,312, C Lalonde Ottawa Ont \$26,658, M Lajoie Ottawa Ont \$34,617, J Legault Ottawa Ont \$27,000, J Miller Ottawa Ont \$25,225, Obelix Associates Ltd Ottawa Ont \$29,325, L Paikint Ottawa Ont \$28,390.

Other Services \$176,002

Contract administration—DSS (service charges) \$3,989

Data processing services and purchase of computer software \$3,528

Hospitality \$28,078

Membership fees \$1,718

Temporary help services \$122,306—Victor Temporary Services Toronto Ont \$78,968.

Other business services \$16,383

Supreme Court of Canada \$416,045

Legal Services \$188,440

Protection Services \$95,449

Protection services \$95,449—Canadian Corps of Commissioners Ottawa Ont \$95,449.

Training and Educational Services \$5,753

Education: university and college \$427

Training of public servants—Other \$5,326

Other Professional Services \$64,569

Other \$64,569

Other Services \$61,834

Contract administration—DSS (service charges) \$63

Hospitality \$4,612

Laundry, dry cleaning, and related services \$975

Membership fees \$3,228

Photography services except motion pictures \$795

Temporary help services \$20,839

Other business services \$31,322—Alphatext Systems Ltd Ottawa Ont \$31,322.

Tax Review Board \$66,860

Legal Services \$65,633

Other Services \$1,227

Other business services \$1,227

LABOUR \$7,875,009

Department \$7,589,405

LABOUR ADMINISTRATION PROGRAM \$7,589,405

Protection Services \$1,184,312

Protection services \$1,184,312—Public Works Canada Ottawa Ont \$90,803; safety services \$1,093,509—Governments of: Northwest Territories \$50,000, Sask \$34,646, Alta \$30,000, Man \$34,970, NB \$59,880, P E I \$25,063, NS \$41,572, Nfld \$75,385, Ontario Ministry of Labour-Uranium Mining Research Toronto Ont \$372,822, plus Boiler Inspection and Insurance Company of Canada Toronto Ont \$50,352, James H Irving & Associates Ltd Ottawa Ont \$106,200, Claude Lamothe & Associés Laval Que \$125,300 and Methe-Irving & Associés Inc Dollard-des-Ormeaux Que \$50,545.

Training and Educational Services \$157,760

Training of public servants—Other \$157,760—Public Service Commission \$34,078.

Other Professional Services \$1,686,476

Data processing consultants \$255,256—Computel Systems Ltd Ottawa Ont \$231,545.

Management consultants \$420,950—Lemmex and Associates Ottawa Ont \$58,853, Performance Management Systems Buckingham Que \$68,972, Statistics Canada Ottawa Ont \$46,750, Bureau of Management Consulting Ottawa Ont \$62,932, R H Elfstrom & Assoc Vancouver BC \$28,545.

Research contracts \$153,104—Laurence Kelly Kingston Ont \$39,627.

LABOUR—Concluded

Other \$857,166—ARA Experts Montreal Que \$44,220, Gordon Di-Giacomo Ottawa Ont \$31,026, Labour College of Canada Ottawa Ont \$34,900, Ontario Institute for Studies in Education Toronto Ont \$79,000, R P Riendeau Administration Kingston Ont \$40,000, Supply and Services of Canada/Audit Services Bureau Ottawa Ont \$273,655, Trist Lareau and Associates Toronto Ont \$37,633, Statistics Canada Ottawa Ont \$46,750.

Other Services \$4,560,857

Hospitality \$39,316

Temporary help services \$46,163

Other Business services \$4,475,378—Compensation Services Administration Expenses of Provincial Boards \$4,126,668 less received from Crown Agencies \$1,025,182 net \$3,101,486—Governments of NS \$967,742, NB \$98,386, Que \$671,670, Ont \$1,341,796, Man \$67,200, Sask \$344,657, Alta \$164,218, BC \$425,899; film library services \$40,949—National Film Board of Canada \$40,214; other \$239,780—National Film Board of Canada Montreal Que \$101,750; other \$67,981.

Canada Labour Relations Board \$285,604

Legal Services \$132,940

Training and Educational Services \$14,260

Staff development and training (Public Service Commission) \$6,280

Training of public servants—Other \$7,980

Other Professional Services \$111,086

Management consultants \$92,406—International Simultaneous Translation Service Montreal Que \$36,248.

Other \$18,680

Other Services \$27,318

Contract administration—DSS services charges \$3,746

Hospitality \$3,514

Membership fees \$2,913

Temporary help services \$15,990

Other business services \$1,155

NATIONAL DEFENCE \$246,845,843

DEFENCE SERVICES PROGRAM \$246,845,843

Engineering services \$30,844,828

Architectural services \$30,844,828—ADGA Systems International Ltd Ottawa Ont \$468,923, Amtek Management Ottawa Ont \$71,379, Bailey and Rose Ltd Ottawa Ont \$87,748, Beasy Nicoll Engineering Ltd Halifax, NS \$40,996, Bell Canada International Don Mills Ont \$57,607, BFH Shawinigan Ottawa Ont \$35,021, CAE Electronics Ltd Montreal Que \$85,602, Government of Canada-Canada Mortgage and Housing Ottawa Ont \$87,328, Canadair Ltd Montreal Que \$134,826, Clemann Large Patterson & Associates Ltd Ottawa Ont \$30,338, Comtek Data Systems Ltd Ottawa Ont \$54,270, Datacap Ltd Ottawa Ont \$178,175, Datastream Ottawa Ont \$36,575, W R Davis Engineering Ltd \$28,900, Dearborn Chemical Co Ltd Mississauga Ont \$141,151, Devonshire Technical Services Armadale NS \$35,792, DEW Engineering and Development Ottawa Ont \$107,470, DGB Consultants Montreal Que \$43,563, Diemaco Inc Kitchener Ont \$696,489, Digital Equipment of Canada Montreal Que \$96,390, DMR and Associates Saint John NB \$38,860, DB Dorey Engineering Ltd Halifax NS \$26,153, Ducros Meilleur Roy and Associates Ltd Ottawa Ont \$44,245, Harry Dulmage & Associates Stittsville Ont \$43,788, Eyretechnics

Ltd Ottawa Ont \$1,549,158, Federal Systems of Canada Ottawa Ont \$31,424, Fleet Industries Fort Erie Ont \$80,775, Fullerton Sherwood Engineering Ltd Mississauga Ont \$33,310, Hawker Siddeley Canada Ltd Toronto Ont \$128,693, Hitech Canada Ltd Ottawa Ont \$143,575, Hovey and Associates Ltd Ottawa Ont \$94,785, Intelitech Canada Ottawa Ont \$106,304, Keen Engineering Co Ltd West Vancouver BC \$30,578, Lansdowne Group Ottawa Ont \$90,875, Litton Systems (Canada) Rexdale Ont \$200,846, Lockheed Aircraft California USA \$556,288, Robert G McEwen and Associates Belleville Ont \$53,078, Mann Testing Laboratories Ltd Rexdale Ont \$38,642, Maritime Computers Ltd Halifax NS \$81,600, Le Minogue Consultants Ltd Ottawa Ont \$618,304, Mobius Software Ltd Ottawa Ont \$37,596, National Utility Toronto Ont \$45,856, TD Overhill Engineering Ltd Ottawa Ont \$36,213, Peacock Brothers Ltd Montreal Que \$2,670,463, Perolin Bird Archer Ltd Cobourg Ont \$58,126, Pratt and Whitney Aircraft of Canada Ltd Longueuil Que \$182,324, Redifusion Dartmouth NS \$359,093, Sharon Professional Services Ottawa Ont \$213,060, Solar Turbines Canada Ltd Edmonton Alta \$27,529, S and S Software Ltd Ottawa Ont \$22,725, Stamarine Associates Ltd Ottawa Ont \$34,215, S T Research Ltd Ottawa Ont \$47,928, Systemhouse Ltd Ottawa Ont \$296,668, Technican International Ltd St Laurent Que \$111,161, Thompson Foss Inc Ottawa Ont \$31,240, United Marine System Ltd Victoria BC \$63,764, Versatile Vickers Inc Montreal Que \$1,488,742.

Health and Welfare Services \$11,622,711

Other \$11,622,711—Andras Production Toronto Ont \$113,454, Baluke Laboratories Ltd Scarborough Ont \$33,518, Bellevue Film Distributors Ltd St John NB \$152,355, Canadian Broadcasting Corporation Ottawa Ont \$332,584, Canebco Subscription Services Ltd Toronto Ont \$35,632, Cardiothoracic Surgery Associates Ottawa Ont \$37,354, Criterion Pictures Corporation Ltd Halifax NS \$86,865, Government of Canada—Department of Veterans Affairs Ottawa Ont \$112,894, R G Guenther Toronto Ont \$37,800, Health Science Centre Winnipeg Man \$83,490, Hospital of: Belleville General Belleville Ont \$25,443, Brandon General Brandon Man \$44,151, Camp Hill Halifax NS \$25,782, Chicoutimi Chicoutimi Que \$25,460, Chilliwack General Chilliwack BC \$49,616, De L'enfant Jésus Québec Que \$35,461, Edmonton General Edmonton Alta \$39,357, Everett Chalmers Fredericton NB \$48,066, Foothills Calgary Alta \$62,072, Grace General Winnipeg Man \$56,930, Grace Maternity Halifax NS \$41,933, Grenfell Regional Goose Bay Labrador Nfld \$35,171, James Paton Memorial Gander Nfld \$31,885, Kingston General Kingston Ont \$73,877, Metro Calgary & Rural General Calgary Alta \$113,577, Metro Edmonton Edmonton Alta \$131,445, North Bay North Bay Ont \$37,467, Oromocto Public Oromocto NB \$278,758, Ottawa Civic Ottawa Ont \$138,211, Ottawa General Ottawa Ont \$114,515, Royal Alexandra Edmonton Alta \$78,918, Royal Jubilee Victoria BC \$63,501, Royal Victoria Barrie Ont \$47,094, St Joseph General Thunder Bay Ont \$147,887, Sunnybrook Toronto Ont \$53,913, University of Alberta Edmonton Alta \$79,236, Victoria London Ont \$36,806, Victoria General Halifax NS \$254,638, Wainwright Wainwright Alta \$29,571, John Jefferson Fredericton NB \$37,245, National Video Specialties Inc Ottawa Ont \$35,197, Paramount Film Service Ltd Toronto Ont \$108,377, Plains Health Centre Regina Sask \$29,350, Press News Ltd Toronto Ont \$30,599, D H Protheroe Ottawa Ont \$31,879, Universal Films Company Willowdale Ont \$96,497, Warner Brothers Dist (Canada) Toronto Ont \$104,567, Wilson Medical Centre Hamilton Ont \$34,622.

Legal Services \$215,110

Protection Services \$20,373,223

Scientific Services \$19,242,398

Scientific services \$19,242,398—Scientific and Research Services \$19,242,398—Able Concrete Breakers Calgary Alta \$26,850, Acres Consulting Services Ltd Halifax NS \$86,552, Aercol Downsview

NATIONAL DEFENCE—Continued

Ont \$76,749, Air Earth and Ocean Ltd Oshawa Ont \$52,282, Andyne Computing Kingston Ont \$72,278, Apollo Microwaves Ltd Dorval PQ \$67,604, Arctic Canada Ltd Kanata Ont \$28,000, Asesor Ltd Manotick Ont \$26,918, Bell Northern Research Ottawa Ont \$366,201, Canadian Astronautics Ltd Ottawa Ont \$178,173, Canadian Instrumentation & Research Ltd Mississauga Ont \$165,022, Collins & Moon Ltd Guelph Ont \$140,964, Computing Device Co Ltd Ottawa Ont \$183,849, CTF Systems Inc Port Coultlam BC \$222,711, W R Davis Engineering Ltd Ottawa Ont \$76,211, De Havilland Aircraft Co Downsview Ont \$155,398, Government of Canada: Department of Energy, Mines and Resources Ottawa Ont \$121,586, Digital Equipment Canada Ltd St Foy Qué \$39,479, Engineering Research Associates Thornhill Ont \$61,799, Farrington Lockwood Co Ltd Ottawa Ont \$25,551, Geo-Physicon Co Ltd Calgary Alta \$41,708, Hermes Electronics Ltd Dartmouth NS \$451,824, Hitch Canada Ltd Ottawa Ont \$50,979, Human Computing Toronto Ont \$81,412, Huntce 70 Ltd Dartmouth NS \$107,932, Imperial Oil Ltd Montreal Qué \$45,000, Les Industries Valcartier Valcartier Qué \$27,500, Institut Armand-Frappier Laval Des Rapides Qué \$39,714, Linear Technology Inc Burlington Ont \$87,736, Littion Systems Canada Rexdale Ont \$79,180, Martec Ltd Halifax NS \$161,541, Miller Communication Systems Ltd Kanata Ont \$77,557, Mobius Software Ltd Ottawa Ont \$26,500, Moniteq Ltd Toronto Ont \$40,102, MPB Technologies Inc Ste Anne de Bellevue Qué \$137,192, National Research Council Ottawa Ont \$458,336, Netherlands Ship Model Basin Wageningen Netherlands \$59,724, Nova Scotia Research Foundation Dartmouth NS \$112,148, NTT Systems Inc Willowdale Ont \$70,740, Ontario Research Foundation Toronto Ont \$65,351, Perrytech Corporation Ltd Richmond Hill Ont \$60,000, Photovac Incorporated Thornhill Ont \$54,807, Remotec Application St John's Nfld \$74,385, Roy Ball & Associates Ottawa Ont \$109,880, Seatech Investigation Services Ltd Halifax NS \$43,940, SED Systems Inc Saskatoon Sask \$45,932, IP Sharp & Associates Toronto Ont \$136,411, SPAR Aerospace Products Ltd Toronto Ont \$281,608, Spartan of Canada London Ont \$157,222, Targetair Ltd Moncton NB \$27,989, Tasc Ltd Winnipeg Man \$37,008, Tektrend International Inc Lachute Qué \$30,946, Terochem Laboratories Ltd Edmonton Alta \$121,000, Universities of: British Columbia Vancouver BC \$188,774, Carleton Ottawa Ont \$351,138, Dalhousie Halifax NS \$42,508, Guelph Guelph Ont \$54,985, Laval Montreal Qué \$170,985, McGill Montreal Qué \$354,668, McMaster Hamilton Ont \$43,044, Queens Kingston Ont \$52,245, Toronto Toronto Ont \$356,083, Victoria Victoria BC \$84,973, Waterloo Waterloo Ont \$151,534, Winnipeg Winnipeg Man \$44,421, York Toronto Ont \$78,440.

Training and Educational Services \$60,679,672

Teachers and instructors on contract \$35,803,587—Agassiz School Division Beausejour Man \$36,026, Assiniboine South School Board Assiniboine Qué \$39,321, Board of Education for: Calgary Calgary Alta \$43,359, Scarborough Scarborough Ont \$53,681, Calgary Roman Catholic School Board Calgary Alta \$65,643, Carleton Board of Education Ottawa Ont \$569,347, Carleton Roman Catholic School Board Ottawa Ont \$41,219, City of Dartmouth Dartmouth NS \$86,074, Durham Board of Education Ottawa Ont \$89,584, Edmonton Public School Board Edmonton Alta \$171,593, Edmonton Roman Catholic Separate School Board Edmonton Alta \$109,613, Espanola Board of Education Espanola Ont \$40,439, Fort Garry School Board Winnipeg Man \$27,082, Government of Yukon Territory Whitehorse YT \$39,896, Halifax School Board Halifax NS \$77,941, Halton Board of Education Burlington Ont \$137,465, Hastings County Board of Education Belleville Ont \$105,295, Kings County Amalgamated School Board Kentville NS \$510,800, Lakeshore Board of Education Thunder Bay Ont \$116,975, Lakeshore School Board Beaconsfield Qué \$32,819, Lambton County Board of Education Sarnia Ont \$90,967, Leeds and Grenville County Board of Education Brockville Ont \$59,014, Lincoln County Board of Education St Catharines Ont \$70,356, Metropolitan Separate School Board Toronto Ont \$45,351, Nipissing Board of Education North Bay Ont \$61,867, Northumberland and Newcastle Cobourg Ont

\$67,464, North York Board of Education North York Ont \$118,071, Ontario Health Insurance Toronto Ont \$36,105, Ottawa Board of Education Ottawa Ont \$252,417, Ottawa Roman Catholic School Board Ottawa Ont \$251,322, Peel County Board of Education Mississauga Ont \$62,843, Prince Edward County School Board Bloomfield Ont \$42,573, Regina Board of Education Regina Sask \$83,913, River East School Board Winnipeg Man \$156,839, St Boniface School Board St Boniface Man \$48,021, Saskatoon Board of Education Saskatoon Sask \$101,296, Stormont Dundas and Glenora County School Board Cornwall Ont \$42,249, Waterloo County Board of Education Waterloo Ont \$89,260, Wellington County School Board Guelph Ont \$34,801, Wentworth County School Board Hamilton Ont \$43,249, West Parry Sound Board of Education West Parry Sound Ont \$34,539, Winnipeg School Board Winnipeg Man \$127,082.

Training—Other \$24,876,085—Agassiz School Division Beausejour Man \$90,660, EAC Amy and Sons Ltd Ottawa Ont \$175,306, Assiniboine School Board Assiniboine Qué \$48,153, Calgary Board of Education Calgary Alta \$1,046,201, Carleton Board of Education Ottawa Ont \$36,477, Camosun College Victoria BC \$90,000, City of Dartmouth Dartmouth NS \$374,760, Colchester East Hants Amalgamated School Board Truro NS \$57,408, College d'extension Cartier Verdun Qué \$27,485, Commission Scolaire Regionale Ste Foy Ste Foy Qué \$247,947, Cranfield Institute Bedford England \$60,231, Digital Equipment Canada Ltd Ste Foy Qué \$51,340, Dryden Board of Education Dryden Ont \$125,476, Edmonton Public School Board Edmonton Alta \$527,513, Edmonton Roman Catholic School Board Edmonton Alta \$147,560, Frontenac County School Board Kingston Ont \$467,008, Frontenac Lennox School Board Kingston Ont \$61,369, Hastings County School Board Belleville Ont \$622,523, Highland Helicopters Richmond BC \$69,600, Kapuskasing District School Board Kapuskasing Ont \$83,960, Kindersley School Kindersley Sask \$32,428, Kings County Amalgamated School Board Kentville NS \$121,106, Lafleur Bosse and Associates Inc Montreal Qué \$116,820, Lakeland Public School Bonnyville Alta \$416,480, Lansdowne Group Ottawa Ont \$26,000, Laurentienne School Board Lachute Qué \$45,293, Metropolitan School Board Toronto Ont \$36,347, Metropolitan Separate School Board Toronto Ont \$29,963, Nipissing Board of Education North Bay Ont \$192,291, Okanagan Helicopter Ltd Vancouver BC \$215,995, Ottawa Board of Education Ottawa Ont \$416,860, Ottawa Roman Catholic School Board Ottawa Ont \$73,963, Portage La Prairie School Board Portage La Prairie Man \$31,006, Government of Canada—Public Service Commission Ottawa Ont \$406,709, Renfrew County Board of Education Pembroke Ont \$28,617, St Lawrence College Cornwall Ont \$71,975, Saskatoon East School Board Saskatoon Sask \$67,819, Simcoe County Board of Education Barrie Ont \$62,595, South Shore Protestant School Board Montreal Qué \$110,840, Sudbury District Board of Education Sudbury Ont \$73,165, Surfline Engineering Ltd Dartmouth NS \$55,613, Universities of: Alberta Edmonton Alta \$27,016, Carleton Ottawa Ont \$27,216, Dalhousie Halifax NS \$72,878, Manitoba Winnipeg Man \$90,228, McGill Montreal Qué \$28,081, Ottawa Ottawa Ont \$37,234, Queens Kingston Ont \$35,202, Toronto Toronto Ont \$51,432, Western Ontario London Ont \$53,755, Wainwright Roman Catholic Separate School Board Wainwright Alta \$27,712, Wainwright School Board Wainwright Alta \$99,542, Wakaw School Division Wakaw Sask \$30,592, Winnipeg School Board Winnipeg Man \$621,266.

Other Services \$103,867,901

Contracted building cleaning \$2,536,013—Allied Maintenance Scarborough Ont \$566,330, Bee Clean Co of Canada Medicine Hat Alta \$36,500, Capitol Services and Supplies Ltd Dartmouth NS \$48,188, Clean Die Raumpf Germany \$176,058, Endure Cleaning Service Ltd Edmonton Alta \$36,080, Jet Janitor Service Ltd Stephenville Nfld \$587,087, Kinwitty Bldg Service Ltd Victoria BC \$126,034, Northmount Maintenance Mississauga Ont \$142,062,

NATIONAL DEFENCE—Concluded

Service Sanitaire Orleans Inc Quebec Que \$147,168, Triple K Carpet Cleaners Ltd Calgary Alta \$208,436.

Laundry, dry cleaning, and related services \$4,010,250—Allins Mobile Carpet Cleaning Belleville Ont \$55,771, Apparel Master Dry Cleaners Calgary Alta \$32,199, Bagnells Launderers Halifax NS \$43,924, Carl Bardusch Germany \$200,291, Buanterie: Arvida Ltée Arvida Qué \$138,131, Granby Ltée Québec Que \$63,000, des Hôtels Motels & Restaurants Inc Québec Que \$198,519, Villery Montreal Qué \$40,633, Cal-Wal Enterprises Ltd Massett BC \$30,331, Campbell River Dry Cleaners Campbell River BC \$87,345, Canadian Linen Supply Calgary Alta \$32,704, Charlotte Laundry St Andrews NB \$87,687, City Laundry of North Bay Ltd North Bay Ont \$27,071, Clayton Park Cleaners Halifax NS \$31,501, Commercial Towel and Linen Supply Co Victoria BC \$134,050, Delight Cleaners Toronto Ont \$43,963, Dutch Laundry & Dry Cleaners Ltd London Ont \$46,240, Economy Steam Laundry Victoria BC \$37,537, Fabric Care Cleaners and Associates Ltd Edmonton Alta \$144,474, Goodfish Lake Dry Cleaners Goodfish Lake Alta \$29,122, Home Laundry Co Ltd Toronto Ont \$109,114, Keltone Cleaners and Launderers Chilliwack BC \$76,149, Medicine Hat Laundry Medicine Hat Alta \$37,106, Middleton Dry Cleaners Greenwood NS \$28,407, Modern Cleaners & Launderers Ltd Toronto Ont \$28,973, Moose Jaw Steam Cleaners Moose Jaw Sask \$52,877, Parisian Laundry Saskatoon Sask \$45,766, Parsons Cleaners Belleville Ont \$61,582, Pattons Cleaners Kingston Ont \$55,761, Pembroke Dry Cleaners Ltd Pembroke Ont \$93,286, Perths Brandon Ltd Brandon Man \$58,315, Perth Whitehall Ltd Winnipeg Man \$119,794, Sheppards Laundry & Dry Cleaners Happy Valley Lab \$29,857, Sunny Brae Laundry Moncton NB \$51,799, Wascherie Blache Germany \$53,614, Wendy's Reliable Ltd Halifax NS \$201,430, Whiteway Launderers Ltd Kamloops BC \$43,629.

Other business services \$97,321,638—Computer Services \$2,620,347—Alphatech Ltd Ottawa Ont \$239,036, Bailey and Rose Ltd Ottawa Ont \$70,230, Computel Systems Ltd Ottawa Ont \$315,821, Control Data Canada Ltd Mississauga Ont \$38,149, Datacrown Inc Willowdale Ont \$194,716, Digital Equipment of Canada Montreal Que \$30,820, IBM Canada Ltd Ottawa Ont \$238,111, Maritime Computer Ltd Halifax NS \$165,026, Sharon Professional Services Ottawa Ont \$41,750, IP Sharp & Associates Toronto Ont \$124,263, Simon Fraser University Vancouver BC \$32,210, Government of Canada: Supply and Services Canada Ottawa Ont \$26,994, TSC Computer Ltd Scarborough Ont \$27,098, York-Ryerson Computing Centre Downsview Ont \$208,977; other \$94,701,291—Acme Waste System Ltd Winnipeg Man \$37,179, AIRCOM Consultants Winnipeg Man \$568,739, Air Transport Association Ottawa Ont \$194,273, Alberta Environmental Waste Systems Calgary Alta \$51,508, Albren Holdings Ltd Courtenay BC \$68,336, Alderney Consultants Ltd Dartmouth NS \$288,501, Allen and Sherrif Architects Richmond Hill Ont \$26,209, Allgemeine Ortak Lah Germany \$152,317, R Myles Allison Barrie Ont \$43,000, H H Angus and Associates Ltd Don Mills Ont \$157,689, APS Food Management Ltd Victoria BC \$251,030, Atmospheric Environment Toronto Ont \$396,000, Bale Holliday Waste Disposal North Bay Ont \$42,405, Barbara's Office Personnel Ottawa Ont \$27,709, Beaver Foods Ltd London Ont \$267,984, G E Beml and Associates Ottawa Ont \$153,267, Boivert Disposal Ltd Grand Centre Alta \$84,765, Marcel Boivin Ent Inc Val Belair Qué \$44,760, Bradson Personnel Ottawa Ont \$75,952, Brook Carathers Show Architects Toronto Ont \$195,419, Browning Ferris Industries Inc Dartmouth NS \$113,018, Cal-Van Canus Catering Ltd Vancouver BC \$876,372, Canada Systems Group Ottawa Ont \$79,864, Bob Charette Trucking Petawawa Ont \$133,059, F Chenier & Sons Disposal Service Ltd Sarsfield Ont \$28,798, Chermonth Holdings Princeton BC \$35,751, College de Jonquière Jonquière Qué \$230,134, Cypress Disposal (1975) Ltd Victoria BC \$105,561, Dalmar Foods Ltd Toronto Ont \$510,022, W R Davis Engineering Ltd

Ottawa Ont \$101,918, C D Davison and Co Ltd Halifax NS \$27,427, Defence Construction (1951) Ltd Ottawa Ont \$329,700, DEW Engineering and Development Ottawa Ont \$134,988, Dixie Lee (Chermonth Holdings) Princeton BC \$25,302, DMR and Associates Saint John NB \$103,600, Peter Dobbing Architect Ottawa Ont \$34,933, Domaine de la Jeunesse Inc Arvida Qué \$79,503, Dominik Polson Thompson Laframboise Mallette Cornwall Ont \$41,053, DSMA International Inc Toronto Ont \$39,894, Dumaresq and Byrne Ltd Halifax NS \$304,913, Mike Dunphy Douglas Man \$43,133, Edmonton Environment Waste Systems Edmonton Alta \$70,311, Elliott and Associates Architects Kingston Ont \$70,400, Environment Canada Ottawa Ont \$4,290,000, Eyretechnics Ltd Ottawa Ont \$28,320, Fodor Engineering Ltd Toronto Ont \$93,468, C A Fowler Bauld Halifax NS \$616,151, Gestion Giro Inc Brossard Qué \$52,595, G & G Disposals Ltd Barrie Ont \$68,665, Glacier Catering & Bar Services Ltd Victoria BC \$89,606, Graham Bacon Welter Thunder Bay Ont \$34,479, Hickling Partners Inc Ottawa Ont \$33,021, W N Horner and Associates Ltd Truro NS \$49,413, Hovey & Associates (1979) Ltd Ottawa Ont \$140,438, Hugo Gerber Germany \$225,805, Information Services Institute Ottawa Ont \$30,792, International Télé Film Enterprises Toronto Ont \$45,812, Kelly Services Ltd Toronto Ont \$38,945, Kitchener Caterers Kitchener Ont \$270,973, K Tek Electro Services Agincourt Ont \$45,000, Laboratoires Shermont Inc Sherbrooke Que \$41,865, Lahrer Mull-U Schuttransport Lah Germany \$207,333, Laurentian Pilotage Authority Montreal Qué \$30,816, Life Skill Incorporated Pensacola Flo USA \$74,781, Luteyn & Sons Ltd Chilliwack BC \$46,238, McCarter Nairne Architects Vancouver BC \$81,031, McGill University Montreal Qué \$69,700, McRostie Genest Middlemiss and Associates Ltd Ottawa Ont \$28,990, Maritime Computer Ltd Halifax NS \$39,715, Maritime Sanitation Service Ltd Fredericton NB \$76,632, Martec Ltd Halifax NS \$29,123, Miller Communications Systems Ltd Kanata Ont \$63,336, Mittelbadischer Mullabfuhr Achern Germany \$73,968, National Film Board of Canada Montreal Que \$1,004,111, Neill and Gunter Ltd Fredericton NB \$42,000, G F Peckham Ottawa Ont \$36,091, Pollack Personnel Ottawa Ont \$33,340, Prior Data Sciences Ltd Ottawa Ont \$101,557, Government of Canada—Public Service Commission Ottawa Ont \$30,504, Government of Canada—Public Works Ottawa Ont \$256,110, Quantum Management Services Montreal Qué \$36,591, Quinte Sanitation Services Ltd Belleville Ont \$165,194, Reid Crowther and Partners Ltd Edmonton Alta \$191,466, William Reynolds Bros Esquire Chatham NB \$25,175, J L Richards and Associates Ottawa Ont \$35,957, Ken Robinson Meaford Ont \$25,626, Roche Associés Ltd Ste Foy Que \$33,321, Rodrigue Metal Ltd Ste Foy Que \$28,576, Roy Ball Associates Ottawa Ont \$79,033, Royal Canadian Flying Club Ottawa Ont \$171,166, Scott Films Ltd Ottawa Ont \$52,369, IP Sharp & Associates Toronto Ont \$74,401, Spantec Ltd Rexdale Ont \$100,408, Government of Canada—Supply and Services Canada Ottawa Ont \$37,303,219, Systemhouse Ltd Ottawa Ont \$151,068, Systems and Software Consultants Ottawa Ont \$54,306, T E S Engineering Research Ltd Ottawa Ont \$78,576, Thibeault Garbage Collection Stanley NB \$32,889, Thompson Berwick Pratt and Partners Vancouver BC \$136,955, Top Hat Disposal Ltd Medicine Hat Alta \$40,729, Albert R Tracey Hantsport NS \$63,112, Tricil Ltd Kingston Ont \$64,450, Dennis L Trimmer Annapolis County NS \$25,740, Underwriters Adjustment Bureau Montreal Qué \$46,565, Urban Dimensions Group Inc Toronto Ont \$41,729, Varian Canada Inc Georgetown Ont \$54,495, Victor Temporary Services Toronto Ont \$27,536, Victoria Machinery Depot Co Ltd Victoria BC \$30,555, Wagg and Hambleton Architects Victoria BC \$28,136, Warnock Hersey International Ltd La Salle Que \$82,661, Whitman Benn & Associates Halifax NS \$1,028,986, Wilks Transport Moose Jaw Sask \$31,909.

NATIONAL HEALTH AND WELFARE \$52,052,936

Department \$51,850,759

DEPARTMENTAL ADMINISTRATION PROGRAM \$2,857,281

Accounting Services \$225,720

Accounting services \$225,720—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$225,720.

Protection Services \$142,242

Protective services \$142,242—Canadian Corps of Commissionaires Ottawa Ont \$142,242.

Scientific Services \$11,140

Training and Educational Services \$93,631

Education: university and college \$22,625

Staff development and training (Public Service Commission) \$40,976—Government of Canada—Public Service Commission Ottawa Ont \$40,976.

Training of public servants—Other \$30,030

Other Professional Services \$466,147

Data processing consultants \$2,544

Management consultants \$439,131—Cogit International Corp Ottawa Ont \$25,000, Eliasson Apostle and Associates Limited Ottawa Ont \$38,750, Douglas H Fullerton Ottawa Ont \$45,000, Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont \$112,300, Hickling-Partners Inc Ottawa Ont \$53,290, K V Jensen Halifax NS \$26,510, Colleen Anderson Kong Ottawa Ont \$34,000.

Other \$24,472

Other Services \$1,918,401

Contract administration—DSS (service charges) \$80,405—Government of Canada—Supply and Services Ottawa Ont \$80,405.

Data processing services and purchase of computer software \$1,206,326—Alphatext Inc Ottawa Ont \$41,527, Comshare Ltd Rexdale Ont \$215,055, Datacrown Inc Willowdale Ont \$26,334, Dataline Systems Ltd Toronto Ont \$409,221, Industrielle Services Techniques Montréal Qué \$259,071, I P Sharp Associates Ltd Toronto Ont \$35,000, Somapro Limited Ottawa Ont \$25,000, Thorne Riddell Ottawa Ont \$38,750.

Hospitality \$22,149

Membership fees \$87,555—Association internationale de la sécurité sociale Geneva Switzerland \$56,695.

Other real estate services (management, appraisal, etc.) \$8,310

Photography services except motion pictures \$8,420

Storage and warehousing \$346

Temporary help services \$170,630—Bradson Personnel Ottawa Ont \$32,424.

Other business services \$334,260—Other consulting advisory and technical services \$327,974; other \$6,286.

HEALTH AND SOCIAL SERVICES PROGRAM \$3,117,455

Accounting Services \$1,033,584

Accounting services \$1,033,584—Government of Canada—Supply and Services/Audit Services Bureau Hull Qué \$1,001,645.

Scientific Services \$1,319,194

Scientific consultants \$1,319,194—Can West Survey Research Corp Winnipeg Man \$50,600, Canadian Mental Health Association Toronto Ont \$43,264, CHI Systems Inc Ann Arbor Michigan USA \$28,883, Corpus Information Services Ltd Don Mills Ont \$46,047, CROP Montreal Que \$30,000, Goldfarb Consultants Ltd Willowdale Ont \$102,000, Government of Canada—National Film Board Montreal Que \$66,582, Government of Canada—Statistics Canada Ottawa Ont \$129,496, Manifest Communications Toronto Ont \$96,925, QOL Resource Directions Inc Toronto Ont \$27,238, The Canadian Gallup Poll Ltd Toronto Ont \$36,610, Traffic Injury Research Foundation of Canada Ottawa Ont \$54,431.

Training and Educational Services \$62,994

Education: elementary, secondary and special (including vocational) \$905

Education: university and college \$9,926

Staff development and training (Public Service Commission) \$32,612—Government of Canada—Public Service Commission Ottawa Ont \$32,612.

Training of public servants—Other \$19,551

Other Professional Services \$204,509

Data processing consultants \$10,438

Management consultants \$162,630—The Canadian Association of the Deaf Ottawa Ont \$25,000, Canadian Council on Social Development Ottawa Ont \$25,000, S L Painter Ottawa Ont \$26,424.

Other \$31,441

Other Services \$497,174

Contract administration—DSS (service charges) \$38,717—Government of Canada—Supply and Services Hull Que \$38,717.

Data processing services and purchase of computer software \$28,726

Hospitality \$31,320

Laundry, dry cleaning, and related services \$5,060

Membership fees \$1,647

Motion picture production and distribution \$128,970—Government of Canada—National Film Board Montreal Que \$127,952.

Other real estate services \$5,000

Photography services except motion pictures \$10,718

Storage and warehousing \$307

Temporary help services \$246,438—Bradson Personnel Services Inc Ottawa Ont \$31,987, Total Employment Services Inc Ottawa Ont \$49,540, Victor Temporary Services Ottawa Ont \$38,694.

Other business services \$271

MEDICAL SERVICES PROGRAM \$31,610,087

Accounting Services \$426,039

Accounting services \$426,039—Government of Canada—Supply and Services Ottawa Ont \$51,127, Government of the Northwest Territories Yellowknife NWT \$333,460.

Health and Welfare Services \$23,469,403

Hospital services \$2,466,476—Alberta Hospital Association Edmonton Alta \$307,015, BC Provincial TB Unit Vancouver BC \$111,873, Centre de services sociaux Richelieu Longueuil Qué \$86,090, Michener Centre Red Deer Alta \$465,491, Montreal Children's Hospital Montreal Que \$177,326.

NATIONAL HEALTH AND WELFARE—Continued

Para-medical personnel \$1,353,212—W Adams Dryden Ont \$34,882, Fort McMurray and District Health Unit Fort McMurray Alta \$42,754, Government of Canada—Department of Veterans Affairs Winnipeg Man \$25,913, J R Holmes North Battleford Sask \$30,207, S N King Winnipeg Man \$29,972, Northwestern Health and Social Services High Level Alta \$59,768, D A Oliver & B R Sen Prince Albert Sask \$27,918, Rose Alice Optometrists Winnipeg Man \$46,845.

Physicians and surgeons \$5,428,473—Clarke Institute of Psychiatry Toronto Ont \$62,490, Corporate Air Limited Kingston Ont \$36,417, Dalhousie University Halifax NS \$124,175, Government of the Northwest Territories Yellowknife NWT \$65,000, A K S Lam Calgary Alta \$27,590, Malcolm Clinic Leduc Alta \$27,142, McGill University Montreal Que \$180,576, Mediacentres Edmonton Alta \$292,377, Northern Medical Unit Winnipeg Man \$142,907, Parsons Airway Northern Ltd Flin Flon Man \$33,458, Peace Air Peace River Alta \$60,034, Queen's University Kingston Ont \$557,985, Stanton Yellowknife Hospital Yellowknife NWT \$104,926, University of Alberta Edmonton Alta \$148,720, University of Manitoba Winnipeg Man \$1,347,281, University of Toronto Toronto Ont \$613,092, University of Western Ontario London Ont \$226,982.

Other health services \$14,221,242—Dental \$10,793,972—Acaster & Harder North Battleford Sask \$42,023, G Acaster North Battleford Sask \$57,138, Ashern Dental Group Ashern Man \$39,254, K Baffoe The Pass Man \$48,327, Y Beaudoin Forestville Que \$49,521, D H Bedard Slave Lake Alta \$48,492, P Bookhalter Regina Sask \$51,631, J Boyko Ste Rose du Lac Man \$69,679, J M Chan Cornwall Ont \$29,861, E Church Meadow Lake Sask \$34,076, D Crane Caledonia Ont \$77,713, J A Derbyshire Calgary Alta \$30,398, C Dey Kamsack Sask \$44,298, D Didow Elk Point Sask \$45,147, B D Drysdale Pine Falls Man \$29,388, H V Ferber Kamloops BC \$35,700, G Gasser Prince Albert Sask \$39,243, E J Gaudet Prince Albert Sask \$70,790, J Gauthier Newcastle NB \$25,169, H Griessbach Fort MacLeod Alta \$141,266, L Harder North Battleford Sask \$60,457, W H Harrington Sydney BC \$94,005, Hay River Dental Clinic Hay River NWT \$432,733, Health Education Centre Bella Coola BC \$25,035, L K Hodinsky St Paul Alta \$31,699, J C Horn Saskatoon Sask \$25,365, A Kaczynski Vancouver BC \$35,887, Klondike Dental Clinic Whitehorse YT \$528,920, R A Larson Kardon Alta \$40,398, K E Leslie Victoria BC \$28,848, B H Lin Vancouver BC \$73,661, Mackenzie Dental Clinic Yellowknife NWT \$34,590, L G Mandin St Paul Alta \$26,150, Metropolitan Dental Group Winnipeg Man \$60,775, C Meyers Prince Albert Sask \$42,340, I W Miller Grenfell Sask \$49,546, K R Muxlow Lambeth Ont \$28,560, D O'Mahoney Thompson Man \$25,476, Pacific Western Air Vancouver BC \$35,904, M A Peterson Cardston Alta \$25,461, A Plunz North Battleford Sask \$58,451, P M Poitras Regina Sask \$98,147, Prince Albert Dental Fine Arts Prince Albert Sask \$64,890, Province of Manitoba Winnipeg Man \$67,643, A G Roth Wetaskiwin Alta \$65,876, V R Schaler Brantford Ont \$38,884, C T Shaw Perth NB \$29,792, J R Simon Fort Qu'Appelle Sask \$48,020, R Taillon Calgary Alta \$69,273, P Tataryn Saskatoon Sask \$96,332, R Thomas Halifax NS \$27,694, T K Tomlinson Prince Albert Sask \$44,528, University of Manitoba Winnipeg Man \$237,299, University of Toronto Toronto Ont \$523,186, Whitehorse Dental Clinic Whitehorse YT \$130,478, Winnipeg City Health Winnipeg Man \$27,318, Yellowknife Dental Clinic Yellowknife NWT \$127,992, T M Zubiwsky St Paul Alta \$43,372; miscellaneous \$3,427,270—Alberta Hospital and Medical Care Edmonton Alta \$2,161,051, Associated Radiologists Edmonton Alta \$551,195, Cariboo Memorial Hospital Williams Lake BC \$35,321, Cowichan District Hospital Duncan BC \$27,527, Medical Services Plan of British Columbia Victoria BC \$559,844, Mills Memorial Hospital Terrace BC \$27,009, Prince George Regional Hospital Prince George BC \$28,252, Prince Rupert Regional Hospital Prince Rupert BC \$64,650, Royal Inland Hospital Kamloops BC \$43,948, Sanatorium Board of Manitoba Winnipeg Man \$114,678, St

George's Hospital Alert Bay BC \$28,426, Stanton Yellowknife Hospital Yellowknife NWT \$111,764, University of Alberta Hospital Edmonton Alta \$88,721, Vancouver General Hospital Vancouver BC \$28,035, Winch Memorial Hospital Hazelton BC \$29,641.

Legal Services \$13

Protection Services \$202,303

Protection services \$202,303—Base Fort Patrol Limited Calgary Alta \$33,347, Douglas V Cameron Construction Limited Moose Factory Ont \$142,857.

Scientific Services \$1,180,851

Scientific consultants \$1,180,851—Mount Sinai Hospital New York NY \$1,134,482, Strath Wishart Vancouver BC \$30,974.

Training and Educational Services \$1,084,753

Education: elementary, secondary and special \$1,531

Education: university and college \$589,524—University of Alberta Edmonton Alta \$306,924.

Staff development and training—(Public Service Commission) \$103,979—Public Service Commission \$103,979.

Teachers and instructors on contract \$190,055—Cambrian College Sudbury Ont \$29,298, Dalhousie University Halifax NS \$126,086.

Training of public servants—Other \$199,664

Other Professional Services \$267,779

Data processing consultants \$54,906—Systemhouse Limited Ottawa Ont \$51,728.

Management consultants \$123,152

Other \$89,721—Interpreters and translators \$89,721.

Other Services \$4,978,946

Contract administration \$554,999—Government of Canada—Supply and Services Ottawa Ont \$554,999.

Contracted building cleaning \$264,446—Moose Band Administration Moose Factory Ont \$31,994.

Data processing services and purchase of computer software \$129,660—Systems West Edmonton Alta \$50,002.

Hospitality \$5,171

Laundry, dry cleaning and related services \$240,264—Frobisher Bay Laundry Frobisher Bay NWT \$32,916, General Hospital Regina Sask \$36,964, Inuvik Laundry and Dry Cleaning Inuvik NWT \$67,597.

Membership fees \$61,289

Other real estate services (management, appraisal, etc.) \$4,788

Photography services except motion pictures \$47,960

Storage and warehousing \$10,022

Temporary help services \$346,193—Dunhill Temporary Services Edmonton Alta \$25,664, Temporarily Yours Vancouver BC \$34,357.

Other business services \$3,314,154—Other consulting advisory and technical services \$297,773—W Kubiski Toronto Ont \$25,436, J P Nicholson Ottawa Ont \$53,060; contracted non-health services \$2,989,460—Best Cleaners Vancouver BC \$164,400, Canada Catering Ltd Toronto Ont \$732,000, Cardston Municipal Hospital Cardston Alta \$35,936, Douglas Cameron Construction Limited Moose Factory Ont \$622,085, Ducros, Meilleur, Roy, Associés Montréal Qué \$49,420, Frobisher Bay Hospital Board of Management Frobisher Bay NWT \$32,196, Government of the Northwest Territories Yellowknife NWT \$364,733, Ralson Construction North Bay Ont

NATIONAL HEALTH AND WELFARE—Continued

\$46,420, V S Services Toronto Ont \$420,073; other \$26,921—Hudson's Bay Company Winnipeg Man \$26,619.

HEALTH PROTECTION PROGRAM \$9,729,055

Health and Welfare Services \$534

Para-medical personnel \$116

Physicians and surgeons \$328

Other health services \$90

Legal Services \$6,060,618

Legal services \$6,060,618—W A Blair Kamloops BC \$30,978, E R Brecknell Salmon Arm BC \$29,500, A W Bryant London Ont \$42,737, H F Calabrese Fredericton NB \$80,703, W B Calder Woodstock Ont \$26,418, F D Carere Kitchener Ont \$25,770, G J Clark Calgary Alta \$213,051, Dicks and Company Corner Brook Nfld \$47,218, Doig and Company Burnaby BC \$40,350, J E Drapeau Moncton NB \$66,028, Duncan and Craig Edmonton Alta \$25,937, Evans and Company Timmins Ont \$86,080, B Glass Lindsay Ont \$27,100, J G Hardwick Kelowna BC \$33,887, Hislop and Company Cranbrook BC \$35,146, J T Hogan Kingston Ont \$56,254, Hope Heinrich and Hansen Prince George BC \$67,835, R N Horeck Sudbury Ont \$99,567, Jacobs and Company Surrey BC \$82,339, Jones and Company Victoria BC \$200,816, J G Kerr London Ont \$29,412, Kinsman and Company Penticton BC \$39,537, Koch and Associates Regina Sask \$43,274, J E Lang Kitchener Ont \$71,761, J C Lee Chilliwack BC \$26,591, Lewis and Company St John's Nfld \$147,776, M J Lewis Hamilton Ont \$47,780, M D MacAulay Victoria BC \$54,724, A I MacDonald Duncan BC \$32,313, G P MacDonald Victoria BC \$56,066, J B Martin Nanaimo BC \$37,635, W R Matheson Regina Sask \$31,474, B Matwchuk Kapuskasing Ont \$31,775, E P Mayhew Barrie Ont \$32,930, H McKenna Saint John NB \$29,988, G McNab Niagara Falls Ont \$40,046, McPherson Pringle and Geddes Windsor Ont \$32,483, Michaud and Company Buctouche NB \$32,353, Murphy O'Brien and Vella Oshawa Ont \$41,906, R Murphy Oshawa Ont \$52,256, S A Murphy Charlottetown PEI \$31,291, M Nidesh Moose Jaw Sask \$30,667, R D Noble Guelph Ont \$54,750, A Pennington Toronto Ont \$52,138, B K Rattan Edmonton Alta \$27,646, Rodnunsky and Company Grande Prairie Alta \$47,115, K F Ross Chatham Ont \$45,533, R W Rutherford Penticton BC \$27,436, S S Shook Campbell River BC \$29,623, H J Siwak Prince Albert Sask \$70,470, H F Smith Penticton BC \$71,496, G G Swezey Windsor Nfld \$67,280, R P Taillon Peterborough Ont \$33,118, J J Talstra Terrace BC \$46,842, E Tharen Hamilton Ont \$46,697, J D Thomas Penticton BC \$25,400, J J Threlfall Burnaby BC \$45,403, S M Tick Hamilton Ont \$31,889, Walsh and Young Calgary Alta \$205,155, W Zimmerman Hamilton Ont \$31,064.

Protection Services \$371,900

Protection services \$371,900—Canadian Corps of Commissioners: Montreal Que \$50,701; Ottawa Ont \$185,350 and Toronto Ont \$38,866, National Protection Service Ottawa Ont \$92,615.

Scientific Services \$1,982,865

Scientific consultants \$1,982,865—Barringer-Magenta Ltd Rexdale Ont \$34,410, Biopath Analysts Guelph Ont \$74,849 (Paid \$119,350 recovered \$44,501 from Environment Canada), British Columbia Research Vancouver BC \$44,323 (Paid \$72,323 recovered \$28,000 from Environment Canada), M D Clarke Nepean Ont \$25,493, Complian Research Associates Ltd Toronto Ont \$25,800, Concord Scientific Corporation Toronto Ont \$25,700, Gage Research Institute Toronto Ont \$102,821, Government of Canada—Natural Sciences and Engineering Research Council of Canada Ottawa Ont \$64,389, Labstat Incorporated Kitchener Ont \$177,392, Mann Testing Laboratories Ltd Rexdale Ont \$31,530, Ontario Ministry of Health Toronto Ont \$67,640, Ontario Research Foundation Mississauga Ont \$107,924 (Paid \$157,506 recovered \$25,000 from

Energy, Mines and Resources Canada; \$20,300 from Environment Canada and \$4,282 from Industry, Trade and Commerce Canada), Sciex Ltd Willowdale Ont \$42,975, Traffic Injury Research Foundation of Canada Ottawa Ont \$53,126, Universities of: Guelph Guelph Ont \$35,000; McGill Montreal Que \$41,500 (Paid \$45,422 recovered \$3,922 from Industry, Trade and Commerce Canada); McMaster Hamilton Ont \$164,464 (Paid \$168,478 recovered \$4,014 from Industry, Trade and Commerce Canada); Montreal Montreal Que \$27,898 (Paid \$60,097 recovered \$32,199 from Environment Canada); Ottawa Ottawa Ont \$31,799 and Toronto Toronto Ont \$54,999.

Training and Educational Services \$161,279

Education: elementary, secondary and special (including vocational) \$3,422

Education: university and college \$41,013

Staff development and training (Public Service Commission) \$50,323—Government of Canada—Public Service Commission Ottawa Ont \$50,323.

Teachers and instructors on contract \$16,345

Training of public servants—Other \$50,176

Other Professional Services \$166,171

Data processing consultants \$76,796

Management consultants \$84,105—Government of Canada—Supply and Services Hull Que \$32,769, Kleins Consulting Ottawa Ont \$28,400.

Other \$5,270

Other Services \$985,688

Contract administration—DSS (service charges) \$262,165—Government of Canada—Supply and Services Hull Que \$262,165.

Contracted building cleaning \$11,337

Data processing services and purchase of computer software \$453,365—Bailey and Rose Ltd Ottawa Ont \$25,120, L'Industrielle Services Techniques Montréal Que \$308,280, National Cash Register Co of Canada Ltd Mississauga Ont \$29,207.

Hospitality \$13,394

Laundry, dry cleaning, and related services \$28,850

Membership fees \$4,317

Motion picture production and distribution \$16,865

Photography services except motion pictures \$23,626

Storage and warehousing \$777

Temporary help services \$158,426—Quantum Management Services Ltd Ottawa Ont \$26,593.

Other business services \$12,566

INCOME SECURITY PROGRAM \$4,536,881

Health and Welfare Services \$397,866

Physicians and surgeons \$397,866—Workmen's Compensation Board Toronto Ont \$29,799.

Legal Services \$5,944

Protection Services \$114,183

Protection services \$114,183—Canadian Corps of Commissioners Quebec Que \$74,064 and Toronto Ont \$40,119.

NATIONAL HEALTH AND WELFARE—Concluded**Training and Educational Services \$102,354***Education: elementary, secondary and special \$1,185**Education: university and college \$12,552**Staff development and training (Public Service Commission) \$56,961—Government of Canada—Public Service Commission Ottawa Ont \$56,961.**Teachers and instructors on contract \$1,905**Training of public servants—Other \$29,751***Other Professional Services \$314,365***Data processing consultants \$7,150**Management consultants \$302,324—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont \$226,240.**Other \$4,891***Other Services \$3,602,169***Contract administration—DSS (service charges) \$66,515—Government of Canada—Supply and Services Ottawa Ont \$66,515.**Data processing services and purchase of computer software \$3,283,806—Dataline Systems Ltd Toronto Ont \$163,419, Government of Canada—Supply and Services Hull Que \$3,091,970.**Hospitality \$10,246**Laundry, dry cleaning, and related services \$2,067**Membership fees \$600**Photography services except motion pictures \$3,277**Temporary help services \$136,680—Selective Placements \$43,322, Victor Temporary \$35,675.**Other business services \$98,978—Other consulting, advisory and technical services \$98,693; other \$285.***Medical Research Council \$202,177****Protection Services \$3,353***Protection services \$3,353—Corps of commissioners Ottawa Ont \$3,353.***Scientific Services \$38,124***Scientific consultants \$38,124***Training and Educational Services \$4,470***Staff development and training (Public Service Commission) \$4,470***Other Professional Services \$33,729***Data processing consultants \$25,729**Management consultants \$8,000—Gourlie and Associates Ottawa Ont \$8,000.***Other Services \$122,501***Data processing services and purchase of computer software \$75,549**Other business services \$46,952***NATIONAL REVENUE \$16,333,025****Customs and Excise \$5,981,133***Accounting Services \$2,500**Health and Welfare Services \$2,352**Physicians and surgeons \$947**Other health services \$1,405**Legal Services \$171,120**Protection Services \$811,001**Protection services \$811,001—Canadian Corps of Commissioners Montreal Que \$362,990 and Ottawa Ont \$105,332, Government of Canada—Taxation Ottawa Ont \$39,506, National Protective Services Ottawa Ont \$97,642, St Regis Band Council Cornwall Ont \$187,751.***Scientific Services \$54,276***Scientific consultants \$27,900—DGB Consultants Montreal Que \$27,900.**Scientific services excluding consultants \$26,376***Training and Educational Services \$785,939***Education: university and college \$55,289**Staff development and training (Public Service Commission) \$97,880—Government of Canada—Public Service Commission Ottawa Ont \$97,880.**Training of public servants—Other \$632,770—Carel Inc Montreal Que \$59,039, Collège de Jonquiére Jonquiére Que \$81,525, Honeywell Ltd Willowdale Ont \$56,220, Maple Leaf Language Centre Ottawa Ont \$278,967.***Other Professional Services \$646,109***Data processing consultants \$4,500**Management consultants \$476,077—Currie Coopers and Lybrand Ltd Ottawa Ont \$90,785, E L Burke and Associates Ltd Ottawa Ont \$30,500, Government of Canada—Supply and Services Ottawa Ont \$50,625, P T Dixon Kanata Ont \$37,675, R E Boston Perth Ont \$25,089, Woods Gordon Toronto Ont \$30,609.**Research contracts \$2,152**Other \$163,380—(System Design Services) D M R Associates Ottawa Ont \$87,300.***Other Services \$3,507,836***Contract administration—DSS (service charges) \$276,953—Government of Canada—Supply and Services Hull Que \$276,953.**Contracted building cleaning \$209,209**Data processing services and purchase of computer software \$1,538,610—Alphatex Inc Ottawa Ont \$30,143, Bailey and Rose Ltd Ottawa Ont \$52,204, Canada Systems Group Mississauga Ont \$174,359, Computer Systems Ltd Ottawa Ont \$57,219, Datacap Ltd Ottawa Ont \$106,579, Datacrown Inc Willowdale Ont \$364,230, D M R and Associates Ottawa Ont \$68,495, Government of Canada—Supply and Services Ottawa Ont \$45,388, Government of Canada—Taxation Ottawa Ont \$25,008, Hartt and Page Ltd Ottawa Ont \$217,800, Honeywell Ltd Willowdale Ont \$175,592, Synergetics Corporation Bedford Mass \$33,087.**Hospitality \$21,053**Laundry, dry cleaning, and related services \$40,251**Membership fees \$7,665*

NATIONAL REVENUE—*Concluded*

Motion picture production and distribution \$240,736—Fern Films Ltd Don Mills Ont \$30,000, Publicité Ronalds—Reynolds Ltd Montreal Que \$187,945.

Non-professional personal service contracts \$82,607

Other real estate services (management, appraisal, etc.) \$2,628

Photography services except motion pictures \$8,967

Storage and warehousing \$68,554

Temporary help services \$173,559—The 500 Selection Services Ottawa Ont \$50,702.

Other business services \$837,044—Appraisal services \$72,112—Canada Post Corporation Ottawa Ont \$72,112; artwork services \$58,321—Southam Murray Printing Weston Ont \$58,321; catering services \$417,648—Crawley and McCracken Montreal Que \$417,648; communication and information services \$34,219—Government of Canada—National Film Board Montreal Que \$34,219; graphics, design and display services \$38,434—Government of Canada—Canadian Government Exposition Centre Ottawa Ont \$38,434; other \$216,310.

Taxation \$10,351,892

Accounting Services \$46,019

Health and Welfare Services \$51,427

Other health services \$51,427

Legal Services \$1,075,361

Legal services \$1,075,361—Buchwald Asper Henteleff Ottawa Ont \$35,025, Lapointe Rosenstein Ottawa Ont \$52,295, Metcalfe and Holm Dartmouth NS \$32,406, Poitevin Giguère hussiers Montreal Que \$30,364, Sheriff of York Judicial District Toronto Ont \$34,133, Simard Gilbert Picard Boulet Roberge et Dumas Québec Que \$26,413, Sirois Blanchard Beaudet et Associés Ottawa Ont \$27,210, Yarosky Fish Zigman Ottawa Ont \$32,625.

Protection Services \$2,157,280

Protection services \$2,157,280—Canadian Corps of Commissioners Montreal Que \$298,600, Ottawa Ont \$112,159, Quebec Que \$301,827, St John's Nfld \$162,213, Toronto Ont \$144,486, Vancouver BC \$78,363, Winnipeg Man \$262,186, National Protection Service Company Ottawa Ont \$359,736.

Training and Educational Services \$844,803

Training of public servants—Other \$844,803—Government of Canada—Public Service Commission Ottawa Ont \$200,739.

Other Professional Services \$298,874

Management consultants \$298,874—DNL Baylis Montreal Que \$45,848, John H Hearn Weston Ont \$34,126.

Other Services \$5,878,128

Contract administration—DSS (service charges) \$467,955—Government of Canada—Supply and Services Canada Ottawa Ont \$464,462.

Data processing services and purchase of computer software \$473,652—Datacrown Incorporation Willowdale Ont \$410,131.

Hospitality \$15,085

Laundry, dry cleaning, and related services \$591

Membership fees \$10,023

Other real estate services (management, appraisal, etc.) \$248,981—Price Waterhouse and Company Toronto Ont \$36,447.

Photography services except motion pictures \$29,970

Storage and warehousing \$168

Temporary help services \$88,414

Other business services \$4,543,289—Canadian Corps of Commissioners Montreal Que \$118,186, Ottawa Ont \$88,773, Toronto Ont \$45,584, Vancouver BC \$74,291, Centre hospitalier régional de la Mauricie Shawinigan-Sud Que \$29,617, Government of Canada—Canada Employment and Immigration Commission Ottawa Ont \$2,779,388, Supply and Services Canada Ottawa Ont \$311,003, ISL International Survey Ltd Toronto Ont \$34,700, Philip Pochailo Ottawa Ont \$46,243.

PARLIAMENT \$3,566,103**The Senate \$833,313**

Engineering services \$94,315

Other \$94,315—International Simultaneous Translation Services Montreal Qué \$93,391.

Other Professional Services \$441,855

Research contracts \$286,877—J H McG Cocks Ottawa Ont \$25,900, Parliamentary Relations Secretariat Ottawa Ont \$36,031, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont \$197,256.

Other \$154,978—Counsel Services \$132,680—Ogilvy Renault Montreal Qué \$67,615, Roygold Marketing Systems Ltd Ottawa Ont \$49,475, other \$22,298.

Other Services \$297,143

Hospitality \$21,937

Laundry, dry cleaning, and related services \$17,670

Temporary help services \$208,895

Other business services \$48,641—Special Assistance Services \$26,078.

House of Commons \$2,578,746

Accounting Services \$47,783

Accounting services \$47,783—Arthur Andersen and Co Ottawa Ont \$32,000.

Health and Welfare Services \$427

Other health services \$427

Legal Services \$50,990

Legal services \$50,990—G C Eglinton Ottawa Ont \$50,575.

Protection Services \$6,732

Training and Educational Services \$238,593

Teachers and instructors on contract \$197,786—Catherine Langlois Townsend Buckingham Qué \$28,260, Assya Wakas El Kheddiwi Ottawa Ont \$25,176.

Staff development and training (Public Service Commission) \$11,200

Training of public servants—Other \$29,607—Devcom Management Services Ltd Montreal Qué \$25,173.

Other Professional Services \$1,212,917

Management consultants \$269,273—The Canada Consulting Group Inc Toronto Ont \$68,002, Canadian Loric Consultants Ltd Don Mills Ont \$27,910, Comptroller General of Canada \$31,805, Price Waterhouse and Associates Ottawa Ont \$35,791.

PARLIAMENT—Concluded

Research contracts \$715,659—Parliamentary Centre for Foreign Affairs and Foreign Trade \$559,596.

Other \$227,985—Currie Irving Advertising and Promotion Services Ltd Ottawa Ont \$48,178.

Other Services \$1,021,304

Contracted building cleaning \$22,551

Data processing services and purchase of computer software \$134,671—Ovex Business Systems Ltd Hull Qué \$27,550, Canadian Broadcasting Corporation \$95,561.

Hospitality \$63,289

Laundry, dry cleaning, and related services \$29,379

Membership fees \$13,373

Photography services except motion pictures \$14,221

Storage and warehousing \$142,995—Boyd Moving and Storage Ltd Ottawa Ont \$142,995.

Temporary help services \$118,243—Office Overload Ottawa Ont \$30,152.

Other business services \$482,582—Supply and Services Canada \$30,204, Canadian Broadcasting Corporation \$11,210, International Simultaneous Translation Service Montreal Que \$54,489, béd Concept and Communication Ltd Montreal Que \$181,410, Running and Ojala Inc Ottawa Ont \$31,978.

Library of Parliament \$154,044

Training and Educational Services \$13,607

Training of public servants—Other \$13,607

Other Services \$140,437

Data processing services and purchase of computer software \$80,686—Government of Canada—National Library of Canada Ottawa Ont \$80,686.

Hospitality \$1,801

Membership fees \$3,830

Temporary help services \$36,264

Other business services \$17,856

POST OFFICE \$8,380,799

Engineering Services \$412,534

Engineering consultants (other) \$232,718—Foder Engineering Ltd Toronto Ont \$50,289, Pro Matron Systems Toronto Ont \$182,429.

Other \$179,816—Aytees Ltd Toronto Ont \$40,744, ITT Communications Guelph Ont \$165,196, Leigh Instruments Waterloo Ont \$73,876.

Health and Welfare Services \$297,550

Welfare services \$53,040—Leaside Medical Association Toronto Ont \$53,040

Other health services \$244,510—Clinique de médecine industrielle et préventive de Montreal \$144,181, Les services de santé Upjohn Que \$27,659.

Legal Services \$7,529

Protection Services \$2,130,382

Protection services \$2,130,382—Canadian Corps of Commissioners various locations \$874,274, Sécuribec Montreal Que \$763,816, Sécuribec Ste-Foy Que \$98,192, Universal Investigations Ottawa Ont \$28,912, Wachenhut Canada Ltd Toronto Ont \$190,735.

Training and Educational Services \$423,598

Education: university and college \$71,025

Staff development and training (Public Service Commission) \$66,220

Teachers and instructors on contract \$1,458

Training of public servants—Other \$284,895

Other Professional Services \$2,699,337

Data processing consultants \$16,102

Management consultants \$1,382,029—ABBDL Montreal Que \$55,386, BB&H Graphic Ottawa Ont \$40,325, Bonaventure Design & Programming Ltd Ottawa Ont \$27,121, Caldwell Partners Toronto Ont \$78,519, CAM Services Co Montreal Que \$30,277, Canadian Facts Ottawa Ont \$51,271, Cegir Inc Montreal Que \$40,780, Concordia University Montreal Que \$41,942, Currie Coopers & Lybrand Ltd Ottawa Ont \$56,922, Dessins Sema Inc Montreal Que \$60,464, EHPA Ltée Brossard Que \$30,323, Hickling & Johnson Ltd Toronto Ont \$180,382, Mallette Benoit Boulanger Rondeau & Assoc Montreal Que \$33,309, Peat Marwick & Partners Ottawa Ont \$77,305, Plante et Associes Anjou Que \$35,207, Pringle and Son Ltd Westmount Que \$51,322, Quasar Systems Ltd Ottawa Ont \$34,632, Rourke Bourbannais Assoc Montreal Que \$26,885, Sagi Ltée Brossard Que \$31,365, Societe Caldwell Montreal Que \$97,331, Supply and Services Ottawa Ont \$118,693, Systemhouse Ltd Ottawa Ont \$57,135, Thorne Stevenson & Kellogg Toronto Ont \$29,871, Touche Ross & Partners Ottawa Ont \$54,695.

Research contracts \$329,251—Environics Research Group Ltd Toronto Ont \$30,150, Malone Hinds Brian & Assoc Ottawa Ont \$252,611, Prince Arthur Advertising Toronto Ont \$46,490.

Other \$971,955—Ernst & Whinney Montreal Que \$30,000, Maple Leaf Language Centre Ottawa Ont \$252,611, Postage Stamp Design Services \$138,885, Supply and Services Ottawa Ont \$67,804.

Other Services \$2,409,869

Contract administration—DSS (service charges) \$1,267,622

Data processing services and purchase of computer software \$385,640—Automation Centre of Ottawa Ont \$51,639, Digital Equipment Ltd Kanata Ont \$32,000, Dun & Bradstreet Toronto Ont \$43,000, Epsan Consultants Mississauga Ont \$69,300, Somapro Montreal Que \$32,188.

Hospitality \$72,123

Membership fees \$28,395

Non-professional personal service contracts \$35,407

Photography services except motion pictures \$52,851—Canadian Government Photo Centre Ottawa Ont \$26,738.

Temporary help services \$141,398

Other business services \$426,433

PRIVY COUNCIL—Continued

Other business services \$347,473—M Baril Hull Que \$28,660, Charles King Consulting Ltd Ottawa Ont \$39,750, E Gallagher Winnipeg Man \$43,300, R G MacDonald Toronto Ont \$46,200, M Pelletier Montreal Qué \$36,750.

OTTAWA ECONOMIC SUMMIT 1981 \$3,162,903

Protection Services \$7,361

Other Professional Services \$190,147

Other \$190,147—Albacroft Enterprises Perth Ont \$30,875

Other Services \$2,965,395

Contract administration—DSS (service charges) \$58,569—Supply and Services Canada Ottawa Ont \$58,569.

Data processing services \$24,561

Hospitality \$311,565

Non-professional personal service contracts \$68,297

Photography services except motion pictures \$24,804

Temporary help services \$30,906

Other business services \$2,446,693—Alphascript Ottawa Ont \$38,928, Canadian Broadcasting Corporation Ottawa Ont \$1,456,097, Department of National Defence Ottawa Ont \$568,704, International Simultaneous Translation Services Montreal Qué \$129,720, National Capital Commission Ottawa Ont \$75,563, Public Works Canada Ottawa Ont \$34,054.

Canadian Intergovernmental Conference Secretariat \$350,924

Protection Services \$28,427

Training and Educational Services \$1,800

Staff development and training (Public Service Commission) \$990

Training of public servants—Other \$810

Other Professional Services \$170,909

Other \$170,909—Technical and Support Services Provided for First Ministers and Other Ministerial Meetings \$35,222; Technical Equipment Services \$109,846—International Simultaneous Translation Services Montreal, Que \$99,022; Verbatim Transcripts \$25,558; other \$283.

Other Services \$149,788

Hospitality \$7,289

Membership fees \$742

Photography services except motion pictures \$1,827

Temporary help services \$47,407

Other business services \$92,523—Secretary of State interpretation services \$72,894.

Chief Electoral Officer \$261,700

Accounting Services \$7,865

Protection Services \$13,608

Training and Educational Services \$9,970

Training of public servants—Other \$5,909

Staff development and training (Public Service Commission) \$4,061

Other Professional Services \$6,706

Management consultants \$6,250

Other \$456

Other Services \$223,551

Contract administration—DSS (service charges) \$38,000—Government of Canada—Supply and Services Canada General Accounting Services Ottawa Ont \$38,000.

Hospitality \$1,316

Membership fees \$1,359

Non-professional personal service contracts \$225

Photography services except motion pictures \$396

Storage and warehousing \$1,690

Temporary help services \$14,878

Other business services \$165,687—Miscellaneous \$165,213—Borden and Elliot Toronto Ont \$52,277, J O Gorman Ottawa Ont \$49,099; other \$474.

Commissioner of Official Languages \$406,075

Accounting Services \$30,000

Accounting services \$30,000—Government of Canada—Supply and Services Ottawa Ont \$30,000.

Legal Services \$35,496

Legal services \$35,496—Johnston & Buchan Ottawa Ont \$35,496.

Training and Educational Services \$15,778

Staff development and training (Public Service Commission) \$10,258

Training of public servants—Other \$5,520

Other Professional Services \$173,953

Other \$173,953—Alphascript Ottawa Ont \$43,400, Gilles Robert & Associés Inc \$31,221, Ontario Institute for Studies in Education \$34,343.

Other Services \$150,848

Contract administration—DSS (services charges) \$39,459

Data processing services and purchase of computer software \$459

Hospitality \$9,032

Membership fees \$1,250

Motion picture production and distribution \$8,546

Non-professional personal service contracts \$59,205

Photography services except motion pictures \$1,129

Temporary help services \$17,969

Other business services \$13,799

Economic Council of Canada \$1,028,928

Training and Educational Services \$11,728

Training of public servants—Other \$11,728

Other Professional Services \$412,870

Management consultants \$55,497

Research contracts \$357,373—Research Contracts \$354,271—Timothy Hazledine Economics Kanata Ont \$25,477; other \$3,102.

PRIVY COUNCIL—Concluded

Other Services \$604,330

Data processing services and purchase of computer software \$394,173—Datacrown Inc Willowdale Ont \$204,906, L'Industrielle Services Techniques Inc Montreal Que \$176,778.

Photography services except motion pictures \$400

Hospitality \$15,233

Membership fees \$177

Temporary help services \$26,809

Other business services \$167,538—Synectra Inc Montreal Que \$33,915.

Public Service Staff Relations Board \$523,514

Accounting Services \$25,613

Accounting services \$25,613—Government of Canada—Supply and Services Canada—Audit Services Bureau Hull, Que \$25,613.

Protection Services \$2,924

Training and Educational Services \$24,954

Training of public servants—Other \$24,954

Other Professional Services \$376,911

Data processing consultants \$152,755—Canada Systems Group Mississauga Ont \$130,483.

Other \$224,156—Adjudication services \$78,460; arbitration services \$39,977; conciliation services \$105,719.

Other Services \$93,112

Hospitality \$10,133

Membership fees \$14,131

Non-professional personal service contract \$10,422

Temporary help services \$15,354

Other business services \$43,072

PUBLIC WORKS \$103,498,952**Department \$103,498,952**

ADMINISTRATION PROGRAM \$4,126,176

Engineering Services \$2,298

Other \$2,298

Legal Services \$115

Protection Services \$118,731

Protection services \$118,731—Canadian Corps of Commissionaires Ottawa Ont \$118,731.

Training and Educational Services \$298,584

Training of public servants—Other \$298,584—Government of Canada—Public Service Commission Ottawa Ont \$82,611.

Other Professional Services \$673,987

Other \$673,987—Coopers and Lybrand Ottawa Ont \$93,778, Currie Coopers and Lybrand Ottawa Ont \$67,500, Government of Canada—Supply and Services Ottawa Ont \$91,591, Levey JJB Ottawa Ont \$42,113, Peat Marwick & Company Ottawa Ont \$49,477, Public Management Associates Ottawa Ont \$26,000, Systemhouse Limited Ottawa Ont \$44,524.

Other Services \$3,032,461

Data processing services and purchase of computer software \$1,292,065—Bailey and Rose Ltd Ottawa Ont \$38,909, Canada Systems Group Mississauga Ont \$236,639, Comtek Data Systems Ltd Ottawa Ont \$243,550, Datacap Limited Ottawa Ont \$47,619, Datacrown Inc Willowdale Ont \$54,188, Data Logic Canada Ottawa Ont \$56,232, DMR & Associates Ottawa Ont \$94,245, Federal Systems of Canada Ottawa Ont \$72,950, Government of Canada—Supply and Services Ottawa Ont \$28,054, IBM Canada Limited Ottawa Ont \$75,171, Quasar Systems Limited Ottawa Ont \$63,859, Sharon Professional Services Ottawa Ont \$26,400, Supple Computing Intl Corp Ottawa Ont \$34,274, Systems & Software Consultants Ottawa Ont \$27,203, Wood Brown and Associates Ottawa Ont \$34,647.

Hospitality \$1,594

Membership fees \$36,572

Photography services except motion pictures \$64,885

Motion picture production and distribution services \$9,000

Temporary help services \$299,334—DOT Personnel Services Ottawa Ont \$43,519, S and S Software Toronto Ont \$105,914.

Other business services \$1,329,011—Printing services \$524,695—Government of Canada—Supply and Services Ottawa Ont \$371,908; other \$804,316—Government of Canada—Supply and Services Ottawa Ont \$221,840, Peat Marwick & Partners Ottawa Ont \$200,000.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$3,981,830

Engineering Services \$381,959

Architectural services \$151,689—Engineering Interface Ltd Willowdale Ont \$27,640, Moriama & Teshima Scarborough Ont \$60,000.

Other \$230,270—Acres Consulting Services Niagara Falls Ont \$25,044, Shawinigan Energy Consultants Ltd Ottawa Ont \$47,576.

Training and Educational Services \$164,159

Other Professional Services \$121,770

Other \$121,770—Warnock Hersey Professional Services Mississauga Ont \$53,561.

Other Services \$3,313,942

Data processing services and purchase of computer software \$1,520,110—Alphatext Limited Ottawa Ont \$107,133, Bailey and Rose Ltd Ottawa Ont \$49,920, Canada Systems Group Ltd Mississauga Ont \$372,426, CGI Inc Ottawa Ont \$41,792, Comtek Data Systems Ltd Ottawa Ont \$28,579, Datacrown Inc Willowdale Ont \$123,860, Data Logic Canada Ottawa Ont \$28,241, DMR and Associates Ottawa Ont \$31,993, Federal Systems of Canada Ottawa Ont \$119,690, Group Five Consulting Ltd Ottawa Ont \$37,931, Harrison Williams and Associates Ottawa Ont \$140,777, Hartt and Page Limited Ottawa Ont \$37,180, Hope Eric Ottawa Ont \$33,701, Norpak Limited Kanata Ont \$37,103, Phoenix Graphics Limited Ottawa Ont \$26,392, Polycom Systems Limited Don Mills Ont \$25,176, Systems and Software Consultants Ottawa Ont \$75,109.

Membership fees \$32,632

Photography services except motion pictures \$39,151

Temporary help services \$75,118

Other business services \$1,646,931—Printing services \$201,596—Government of Canada—Supply and Services Ottawa Ont \$77,553; miscellaneous \$1,433,833—Building Diagnostics Inc Montreal Que \$40,000, CPER Associates Ottawa Ont \$25,777, J Richard Clague

PUBLIC WORKS—Continued

and Association Kleinburg Ont \$42,673, Construction Specification Canada Toronto Ont \$36,810, DMR and Associates Ottawa Ont \$33,700, Ellis Louise Ottawa Ont \$26,990, Fenco Consultants Ltd Calgary Alta \$60,000, Government of Canada—Canadian General Standards Ottawa Ont \$109,000, Government of Canada—Fisheries and Oceans Ottawa Ont \$30,000, Government of Canada—Supply and Services Ottawa Ont \$89,113, Hooper & Angus Association Toronto Ont \$177,100, Johnson Controls Ltd Ottawa Ont \$37,645, Latour Stephen Calgary Alta \$27,680, Martin Barbara Ottawa Ont \$29,996, Viewscan Limited Downsview Ont \$94,759; other \$11,502.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND \$19,267,036**Engineering Services \$12,921,358**

Architectural services \$5,822,588—Advance Planning and Research for Architecture Vancouver BC \$35,800, BC Railway Vancouver BC \$66,500, Bain Burroughs Hanson Architects Vancouver BC \$53,053, Beaton Finlayson Howatt Edmonton Alta \$101,220, Berthiaume Blanchet Arch Ste-Thérèse Que \$41,575, Blais et Bélanger Montreal Que \$83,434, Blond Lemoine Saine Montreal Que \$55,000, Robert Boyle Associate Nanaimo BC \$28,990, Douglas J Cardinal Saskatoon Sask \$59,697, Carrière et Woodron St-Eustache Que \$904,688, Cayouette et Saia Arch Montreal Que \$374,962, Chartrand Frappier Arch Longueuil Que \$79,163, Clément Levesque Merci St-Jérôme Que \$58,639, JH Cook Edmonton Alta \$60,687, Demontigny Métivier Gagnon Ste-Foy Que \$59,799, Dominik Polson Thompson LaFramboise Mallette Architects Kingston Ont \$49,079, RE Fennell Architect South Porcupine Ont \$25,946, Ferguson Folstad Frigg Saskatoon Sask \$165,313, Fulvio Sorrentino Architect West Vancouver BC \$78,429, Gagnon Guy Lettelier Arch Charlesbourg Que \$87,524, Gordon Mangold McFadden Edmonton Alta \$63,943, Hanson Erb Architects/Planners Vancouver BC \$68,741, Helman Associates Architect Ottawa Ont \$45,246, Ib G Hansen North Vancouver BC \$30,448, Jodoin Lamarre Pratte Montreal Que \$31,500, McWhinney Construction Maple Ridge BC \$29,015, Neish Owen Rowland and Roy Architects Toronto Ont \$78,913, Ogilvie and Hogg Architects Ottawa Ont \$55,000, O'Keefe et Associés Montreal Que \$90,219, Grant Robertson Architects Cobourg Ont \$31,838, Schoeler and Heaton Architects Ottawa Ont \$113,382, Stevenson Raines Barre Calgary Alta \$142,186, Tétreau Parent Languedoc Quebec Que \$274,329, The Chandler Kennedy Edmonton Alta \$159,850, The Proctor and Redfern Group Toronto Ont \$65,320, The Unecon Partnership Vancouver BC \$104,613, Thorkelson Architects Edmonton Alta \$32,324, Tom West Architect Prince George BC \$29,240, Eugene Yuzda Edmonton Alta \$30,645.

Engineering consultants \$568,944—Domink Polson Thompson LaFramboise Mallette Architects Kingston Ont \$26,313, Giffels Associates Limited Toronto Ont \$39,795, MacLennan Associates Architects Kingston Ont \$33,512, Wasteneys and Stern Architects Toronto Ont \$38,074, Wilson Newton Roberts Duncan Architects Toronto Ont \$189,879.

Other \$6,529,826—AEB Engineering Group Winnipeg Man \$28,890, Asselin Benoit Boucher Duchene Inc Montreal Que \$78,698, Associated Engineering Saskatoon Sask \$57,783, Bolter Parish Trimble Calgary Alta \$25,079, CRS Inc Laval Que \$49,499, Carrier Trotter Aubin Sohier et Assoc Quebec Que \$43,480, De Leuw Char Victoria BC \$405,216, Dupont Desmeules Roy Bergeron Sept-Iles Que \$76,977, Forrester Scott Bowers Saskatoon Sask \$44,490, Hamel Ruel Beaulieu Drummondville Que \$130,594, McKee Lockhart and Associates Ottawa Ont \$39,703, McKenzie Snowball Skalbania and Associates Ltd Vancouver BC \$97,011, Tony Parsons and Associates Vancouver BC \$59,727, Réal Deschenes et Assoc St-Laurent Que \$32,347, Reid Crowther and Partners Ltd North Vancouver BC \$45,000, Scharry Oumet Gellings Montreal Que \$30,959, Soutar Condie Associates Terrace BC \$28,761, Stevenson Raines Barre Calgary Alta \$65,762, Torchinsky

Consulting Sherwood Parl Alta \$82,389, Underwood McLellan Ltd Saskatoon Sask \$52,571, Western Canada Hydraulic Laboratories Ltd Port Coquitlam BC \$36,237, Wiens and Associates Ltd Saskatoon Sask \$75,749, Wood Banani and Associates Ottawa Ont \$38,186.

Legal Services \$250,957

Legal services \$250,957—McTaggart Potts and Stone Toronto Ont \$52,838.

Protection Services \$925,118

Protection services \$925,118—Burns International Ottawa Ont \$66,064, Canadian Corps of Commissioners Ottawa Ont \$129,359, Canadian Protection Services Limited Toronto Ont \$118,347, Corps Canadien des Commissaires Montreal Que \$69,590, Dominion Electric Protection Willowdale Ont \$177,762, National Protective Service Ottawa Ont \$56,587, Système de Sécurité Chubb Montreal Que \$36,267, Universal Alarms Ottawa Ont \$62,147, Wackenhut of Canada Limited Toronto Ont \$60,831.

Scientific Services \$245,337**Training and Educational Services \$225****Other Professional Services \$141,085**

Other \$141,085—Technisol Inc Quebec Que \$27,368, University Laval Ste-Foy Que \$63,924.

Other Services \$4,782,956

Data processing services and purchase of computer software \$32,605

Motion picture production and distribution \$1,905

Photography services except motion pictures \$86,323

Other real estate services \$133,929

Temporary help services \$17,927

Other business services \$4,510,267—Catering Services \$1,361,450—Hire North Yellowknife NWT \$29,414, National Caterers Vancouver BC \$120,893, caretaking services \$813,335—AAA Valet Vancouver BC \$87,867, JMP Maintenance Montreal Que \$35,641, MP Building Cleaning Ottawa Ont \$133,775; garbage-removal services \$141,980—Tricil Ltd Ottawa Ont \$116,822; snow removal services \$63,800; miscellaneous \$1,850,031—Howard Edwards Carleton Place Ont \$65,839, Gendron Lefebvre et Assoc Laval Que \$54,950, Gexpert Inc Gaspé Que \$28,125, Government of Canada—Energy, Mines and Resources Ottawa Ont \$67,992, Government of Canada—Supply and Services Ottawa Ont \$42,951, KMK Enterprises Ltd Winnipeg Man \$200,000, Les Immeubles Benoit Montreal Que \$70,000, Technisol Inc Quebec Que \$29,314, R Tremblay et Assoc Sept-Iles Que \$33,950; printing services \$279,671—Government of Canada—Supply and Services Ottawa Ont \$45,484.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE \$49,596,559**Engineering Services \$1,923,857**

Architectural services \$745,262—Wilfrid B Lamb London Ont \$30,553, Ogilvie & Hogg Architects Ottawa Ont \$25,421, Omnispace Environments Toronto Ont \$69,300, Pluram Inc Montréal Que \$113,506, John C Preston Ltd Ottawa Ont \$26,566, Ted Watson Interior Designers Ottawa Ont \$50,869.

Engineering consultants \$72,588

Other \$1,106,007—Clemann Large Patterson Ottawa Ont \$57,730, CRS Inc Montreal Que \$26,367, Engineering Interface Limited Willowdale Ont \$69,531, Golden Associates Ottawa Ont \$55,202, Inter-Engineering Serv and Consultants Ltd Ottawa Ont \$43,707,

PUBLIC WORKS—Continued

Leblanc Semenic Beaulieu Montréal Que \$67,122, Ross F Meriwether & Associates Inc San Antonio Texas \$36,396, Pageau Morel Lefebvre Ottawa Ont \$36,775, Pye and Richards Architects Ottawa Ont \$29,500, Terpstra Engineering Limited St John's Nfld \$56,589.

Health and Welfare Services \$229

Legal Services \$74,603

Protection Services \$6,499,909

Protection services \$6,499,909—Burns International Ottawa Ont \$416,621, Canadian Corps of Commissioners: Calgary Alta \$189,000, Edmonton Alta \$78,931, Halifax NS \$54,011, Hamilton Ont \$51,311, London Ont \$102,383, Ottawa Ont \$3,018,103, Saint John NB \$117,010, Toronto Ont \$410,648, Winnipeg Man \$179,610, Corps Canadien des Commissaires Montréal Que \$492,819, Dominion Electric Protection Montréal Que \$26,831, Dominion Electric Protection Toronto Ont \$78,044, Government of Canada—Supply and Services Ottawa Ont \$165,774, Ionitec Limitée Montréal Que \$49,757, National Protective Co Ltd Ottawa Ont \$812,546, Universal Alarms Ottawa Ont \$36,253.

Scientific Services \$4,074

Training and Educational Services \$346,107

Training of public servants—Other \$346,107—Algonquin College Ottawa Ont \$76,710, Commission de la Fonction Publique Montréal Que \$26,535, DOT Personnel Services Ottawa Ont \$29,025, Manpower Temporary Service Thunder Bay Ont \$25,953.

Other Professional Services \$1,187,639

Other \$1,187,639—Crainplan Limited Ottawa Ont \$34,233, Currie Coopers Lybrand Ottawa Ont \$75,000, Government of Canada—Supply and Services Ottawa Ont \$34,713, Murray Nicholas and Assoc Inc Ottawa Ont \$42,128, Peat Marwick & Partners Ottawa Ont \$691,500, A Barry Roberts Consulting Ltd Ashton Ont \$42,307, Systemhouse Limited Ottawa Ont \$69,800, Woods Gordon Toronto Ont \$43,518.

Other Services \$39,560,141

Data processing services \$2,053,049—Bailey and Rose Ltd Ottawa Ont \$89,582, Bonaventure Systems Inc Ottawa Ont \$58,830, Canada Systems Group Ltd Mississauga Ont \$515,144, Computel Systems Limited Ottawa Ont \$161,972, Comtek Data Systems Ltd Ottawa Ont \$90,967, DMR & Associates Ottawa Ont \$167,023, Datacap Limited Ottawa Ont \$173,364, Datacrown Inc Willowdale Ont \$40,296, Data General Canada Ltd Mississauga Ont \$78,370, Data Logic Canada Ottawa Ont \$65,944, Government of Canada—Royal Canadian Mounted Police Toronto Ont \$56,614, Government of Canada—Supply and Services Ottawa Ont \$54,540, IBM Canada Limited Ottawa Ont \$45,429, Ross F Meriwether & Associates Inc San Antonio Texas \$75,104, A Lewinson Corporation Ottawa Ont \$28,380, Peat Marwick and Partners Ottawa Ont \$45,150, Quasar Systems Ltd Ottawa Ont \$99,819.

Hospitality \$3,727

Membership fees \$18,773

Motion picture production and distribution \$1,072

Other real estate services (management appraisal, etc.) \$62,684

Photographic services except motion pictures \$73,390

Temporary help services \$307,708—Bradson Personnel Services Ottawa Ont \$55,550.

Other business services \$37,039,738—Caretaking services \$28,120,669—A & A Service Co Vancouver BC \$58,040, AVS Building Cleaning Ottawa Ont \$101,653, Ability Janitorial Services Ottawa Ont \$43,686, Advance Cleaning Regina Sask \$86,400, Allied Building Services Montréal Que \$478,021, Allwood Building

Maintenance Abbotsford Ltd BC \$33,489, Alpha Veeta Cleaning Ottawa Ont \$25,375, Arizona Building Ottawa Ont \$28,119, Art Cleaning Ottawa Ont \$52,629, Athens Building Cleaning Ottawa Ont \$89,641, Atlas Office Cleaning Service Bramalea Ont \$60,970, BCB Building Maintenance Ottawa Ont \$99,408, BT Floor Service Mississauga Ont \$73,880, Bee Clean Co of Canada Edmonton Alta \$33,871, Bonanza Ottawa Ont \$26,800, Bordeaux Maintenance Ltd Halifax NS \$88,169, Bordeaux Maintenance Ltd Moncton NB \$200,726, René Bordeleau Les Saules Que \$35,851, Brian W Borys Kelowna BC \$50,800, Pat Browns Cleaning Service Glace Bay NS \$35,509, Busy Brook Janitor Service Winnipeg Man \$41,955, Camelot Janitor Service Edmonton Alta \$26,707, Canada's Capital Building Vanier Ont \$475,361, Canada's Capital Building Service Ltd Vanier City Ont \$61,929, Canada Post Ottawa Ont \$149,948, Capital City Maintenance Ottawa Ont \$183,665, Capital Window Cleaning Fredericton NB \$32,870, Checkmate Building Maintenance Rockwood Ont \$29,640, City Crown Maintenance St-Laurent Que \$52,947, Clean-View Janitorial Services Ottawa Ont \$1,183,995, Cleanway Building Maintenance Co Scarborough Ont \$25,602, Commercial Building Cleaning Regina Sask \$86,496, Commercial Cleaners Corner Brook Nfld \$25,383, Continental Building Maintenance London Ont \$52,828, Corporation Sanibec Saguenay Que \$231,811, Corporation Sanibec Sherbrooke Que \$34,298, Paul De Pasquale Investments Ltd Brantford Ont \$33,737, Dustbane Enterprises Winnipeg Man \$29,400, Dustmoon Maintenance Nepean Ont \$103,750, Dynamic Maintenance Ltd Surrey BC \$100,752, Economy Janitorial Service Toronto Ont \$34,184, Edipos Cleaning Co Ltd Ottawa Ont \$130,042, Efes Cleaning Ltd Ottawa Ont \$120,328, Enrich Cleaning West Hill Ont \$29,630, Entretien A Bujold Ottawa Ont \$53,054, Entretien Chevalier St-Lambert Que \$59,511, Entretien Paro Inc Charlesbourg Que \$30,163, Entretien Sanitaire Water Waterville Que \$100,801, European Janitorial Services Toronto Ont \$38,769, Everclear Building Maintenance Ltd Vancouver BC \$34,241, Excelsior Building Maintenance Ltd Vancouver BC \$38,257, Family Team Maintenance Service Ltd Victoria BC \$29,896, Faro's Interior Maintenance Ottawa Ont \$208,903, Federated Building Maintenance Toronto Ont \$224,019, Federated Building Maintenance Company Limited Toronto Ont \$420,950, Finos Tex Interior Cleaning Ottawa Ont \$39,927, GK Maintenance Reg'd Montréal Que \$43,485, Gajilind Maintenance Ltd Ajax Ont \$39,752, Jacques Calipeau Jacques Ottawa Ont \$45,075, Gas Zafhiropoulos Ottawa Ont \$27,562, General Cleaning Company Ltd St John's Nfld \$625,309, Genuine Building Cleaning Casselman Ont \$27,625, Greek Star Building Cleaning Ottawa Ont \$227,395, Helcan Building Services Ottawa Ont \$28,200, Holiday Building Maintenance Montréal Que \$441,599, Horizon Bldg Maint Co Toronto Ont \$46,415, Island General Cleaning Charlottetown PEI \$56,340, JG Cleaning Ltd Ottawa Ont \$32,647, JMP Maintenance Montréal Que \$1,734,083, Kings Northern Cleaning Thunder Bay Ont \$126,473, Tom Kootras Ottawa Ont \$65,562, Pierre Laurin Window Cleaning Hull Que \$25,032, Leading Cleaners and Contractors Ltd Richmond BC \$41,900, Le Groupe Sécurité NAC St Léonard Que \$135,566, Les Entreprises de Nettoyage Marcel Labbé Inc Quebec Que \$68,109, Les Entreprises Poly Gen Noranda Que \$39,932, Les Entreprises Soulard Ltée Ottawa Ont \$46,126, Les Placements Skinouf Sherbrooke Que \$52,810, Les Services d'entretien Enrg St-Georges Ouest Que \$82,870, Love Bros Building Maintenance Toronto Ont \$37,742, MA Independent Bldg Ottawa Ont \$98,129, MCD Rapido Enrg Montréal Que \$41,454, MJK Maintenance Ottawa Ont \$167,900, MP Building Cleaning Ottawa Ont \$105,046, Maintenance Eureka Ltée Thetford Mines Que \$44,037, Major Tornado Building Maintenance Ltd Vancouver BC \$35,770, Metro Building Cleaning Ottawa Ont \$235,062, Metropolitan Parking I Montréal Que \$44,858, Modern Building Cleaning Edmonton Alta \$69,678, Modern Building Cleaning Windsor Ont \$92,859, Modern Building Cleaning Ltd Fredericton NB \$111,962, Montcalm Window Cleaning Pointe Gatineau Que \$53,939, Moonlight Building Maintenance Vancouver BC \$75,985, Mr Clean Enterprises Regina Sask \$82,584, Nation Wide Building Services Ltd Scarborough Ont \$999,322, New Hellas Building Cleaning Ottawa

PUBLIC WORKS—Continued

Ont \$48,806, Nobel Janitorial Services Ltd Willowdale Ont \$35,030, Northmount Maintenance Systems Limited Mississauga Ont \$136,207, North York Maintenance Limited Toronto Ont \$804,306, O'Connors Cleaning Service Halifax NS \$67,560, Ontario Building Cleaning Ottawa Ont \$40,919, Oxford Building Cleaning Winnipeg Man \$380,561, PSS Building Cleaning Ottawa Ont \$116,032, Pacific Building Maintenance Ltd Richmond BC \$949,900, Paragon Building Cleaning Ottawa Ont \$30,383, Prince Rupert Janitorial Prince Rupert BC \$26,430, Rapid Construction & Maintenance Toronto Ont \$177,512, Raymond Chabot Faford Gagnon Inc Ottawa Ont \$373,886, Reliable Janitors Ltd Whitehorse YT \$60,264, Reliable Window Cleaning Sudbury Ont \$64,580, SH Cleaners Ottawa Ont \$29,680, Sam's Building Cleaner Ottawa Ont \$34,272, Sani Building Maintenance Edmonton Alta \$25,440, Sanitor Building Cleaning Co Ltd White Rock BC \$44,585, Service de Conciergerie Reynald Desormiers Inc Matane Que \$46,765, Service d'entretien CDJ Inc Haute-Rive Que \$27,314, Service d'entretien Prestige Montreal Que \$89,694, Services d'entretien Sanitaires de Québec Inc Lévis Que \$40,328, Service Sanitaire Frontenac Thetford Mines Que \$135,125, Siper Cleaning Ltd Ottawa Ont \$156,019, Skyros Services Hull Que \$46,975, Société Canadienne des Postes Québec Que \$68,607, Somo Inc Montréal Que \$363,822, Sigma Maintenance Services Ltd Hamilton Ont \$125,611, Sparta Building Maintenance Ottawa Ont \$147,872, Star Building Maintenance Burnaby BC \$25,533, W Swayne Janitorial Co Ltd St Catharines Ont \$214,995, The Ambassador Building Maintenance Limited Windsor Ont \$121,533, The Hunt Bros Ltd Belleville Ont \$126,405, Western Cleaning Ltd Winnipeg Man \$253,204, Whistle Cleaning Ltd Saskatoon Sask \$82,500, Max Wilde (1977) Ltd Winnipeg Man \$35,700, Yukon Floor Service Whitehorse YT \$47,780, Zenith Building Cleaning Vanier Ont \$66,548; Catering Services \$286,411—Valley Caterers Annaprior Ont \$138,288; garbage removal services \$1,183,111—Browning-Ferris Industries Ltd Toronto Ont \$31,722, Equipement Sani-Com Ltée Laval Que \$47,488, North York Maintenance Limited Toronto Ont \$72,154, Outaouais Sanitary Hull Que \$67,826, Sanicare Limited St John's Nfld \$27,581, Smithrite Disposal Ltd North Vancouver BC \$38,329, Société Sanitaire Laval Laval Que \$78,733, Tricil Ltd Ottawa Ont \$276,325; printing services \$524,938—Government of Canada—Supply and Services Ottawa Ont \$292,413, Government of Canada—Supply and Services Hull Que \$36,927; snow removal services \$2,159,297—Construction Solarem Montreal Que \$31,969, D'Alesio Contracting Montreal Que \$117,152, Eastern Construction Ltd St John's Nfld \$32,393, Empire Snow Removal Mississauga Ont \$43,700, Giguère Transport Engr Montreal Que \$33,812, Glass Bros Sudbury Ont \$34,152, Grov Construction Ltd Saint John NB \$41,674, Leduc Excavation Ltée Montreal Que \$47,248, Maplegreen Inc General Contractors Toronto Ont \$64,039, Polar Construction St John's Nfld \$139,186, Satellite Street Sweeping Ltd Toronto Ont \$32,479, Service d'entretien Cajoly Montréal Que \$27,773; other \$4,765,312—Audit Services Bureau Ottawa Ont \$39,839, Canada's Capital Building Ottawa Ont \$26,417, Centre de Travail Lars Hull Que \$64,362, Charette Tropical Plant Inc Ottawa Ont \$49,947, Darvell and Family Ottawa Ont \$36,867, Dover Corporation (Canada) Limited Toronto Ont \$38,831, Engineering Interface Ltd Willowdale Ont \$26,657, Government of Canada—Supply and Services Hull Que \$1,194,164, Government of Canada—Supply and Services Ottawa Ont \$644,292, Jensen International Inc Ottawa Ont \$69,714, LBA Consulting Ottawa Ont \$46,108, Nor-Van Landscape Design Ltd North Vancouver BC \$48,876, Otis Elevator Company Limited Hamilton Ont \$68,180, Pluram Inc Montréal Que \$28,000, Price Waterhouse Assoc Ottawa Ont \$219,687, Program Design Group Toronto Ont \$25,163, Stationnement Metropolitan Ottawa Que \$192,535, Ters de la Chaudière Hull Que \$59,182, Thermal Focus Incorporated Saskatoon Sask \$25,000.

ACCOMMODATION PROGRAM—CAPITAL \$18,404,598

Engineering Services \$12,358,311

Architectural services \$6,572,871—Adamson Associates Toronto Ont \$853,198, Belzile Brassard Gallipeau Quebec Que \$56,416, Berthiaume Blanchet Montreal Que \$53,139, Bolduc Gervais Dery Shawinigan Que \$26,095, Boudrias Boudreau St-Jean Longueuil Que \$42,036, MH Boullianne and R Bart Rouyn Que \$51,945, Boutros Pratte Montreal Que \$49,094, DW Cooper Toronto Ont \$186,506, Dallaire et Brassard Jonquière Que \$623,211, Jacques Deblois Jacques Quebec Que \$45,500, Dorval & Fortin Quebec Que \$35,500, Arthur Erikson Architects Ottawa Ont \$33,717, Hagarty Buist Architects London Ont \$84,289, Halifax Homeplan Limited Halifax NS \$29,807, L Paul Hebert and Assoc Ltd Halifax NS \$201,886, Henriquez & Partners Vancouver BC \$336,567, Hudon et Julien Ste-Foy Que \$26,200, Jodoin Lamarre Pratte et Assoc Montreal Que \$47,764, Lagacé Massicotte Casgrain Rivière du Loup Que \$50,017, Larose Laliberté Petrucci Webb Zerafa Menkis Housden Montreal Que \$891,012, E Lindegren and John Preston Halifax NS \$32,813, Gaston Martin Arch Rimouski Que \$47,764, Monette Leclerc St-Denis Val d'Or Que \$61,158, Moriyama & Teshima Architects Toronto Ont \$884,015, Murray & Murray & Partners Ottawa Ont \$72,268, Otto & Bryden Architects Ottawa Ont \$61,025, T Pringle and Son Ltd Westmount Que \$56,543, Pye & Richardson Ottawa Ont \$30,279, Reno Metal Spec Montreal Que \$55,690, Alistair M Ross Ottawa Ont \$28,832, Rysavy & Rysavy Architects Ottawa Ont \$148,219, Schoeler & Heaton Architects Ottawa Ont \$50,236, Shore Tillre Henschel Irwin Peters Toronto Ont \$46,634, Townend Stefura Baleshta and Page & Steele Toronto Ont \$342,703.

Engineering consultants \$196,492—Comset Corporation Montreal Que \$35,715, Ross Willcocks and Assoc Ltd Halifax NS \$49,947.

Other \$5,588,948—Amherst Renewable Energy Ltd Perth Ont \$35,100, Angers Drouin Simard Montreal Que \$64,823, JJ Barrette et Assoc Montreal Que \$33,508, Bishops & Forbes Ltd St John's Nfld \$123,390, BW Brooker Edmonton Alta \$89,468, Buchan Lawton Parent Ltd Ottawa Ont \$29,622, Caron Racine St-Denis Laval Que \$38,192, Chorley & Bisset Ltd London Ont \$33,342, Cincom Ltée Dorval Que \$286,814, Clemann Large Patterson Ottawa Ont \$167,350, Consortium Designers Inc Charlottetown PEI \$210,445, WR Davis Eng Ottawa Ont \$40,232, Dove Whitten & Assoc Ltd St John's Nfld \$46,332, Dufresne Farley et Assoc Montréal Que \$31,543, Fodor Engineering Ltd Toronto Ont \$54,443, Forest Bodrug Ottawa Ont \$27,447, HG Francis & Son Ottawa Ont \$25,229, Gendron Horvath Legault Montréal Que \$99,699, Geocan Limited Fredericton NB \$47,340, Henderson V Toronto Ont \$32,906, Jodoin Lamarre & Pratte Montréal Que \$27,542, Lalonde Giraoud Letendre Montréal Que \$597,710, Lalonde Valois Lamarre Valois et Associés Montréal Que \$325,251, Leblanc Semenice Beaulieu Montréal Que \$34,372, J Lunden Assoc Ottawa Ont \$44,198, Murray & Murray Griffiths Ottawa Ont \$1,540,000, Frank Noseworthy Limited St John's Nfld \$97,800, Pageau Morel et Assoc Montreal Que \$38,355, Pageau Morel Lefebvre Ottawa Ont \$41,333, Plante et Assoc Anjou Que \$41,783, Pluram Inc Montreal Que \$29,628, JL Richards and Assoc Ottawa Ont \$47,848, Scharry Ouimet Gelinis Montréal Que \$28,276, BFH Shawinigan Ottawa Ont \$64,432, Société de Gerance Arak Montréal Que \$50,400, Stevenson Raines & Associates Calgary Alta \$295,605, The Mitchell Partnership Toronto Ont \$55,983, Trambly Bouchard Jonquière Que \$24,913, Wallace Jock and Associates Ltd Toronto Ont \$27,315, Warnock Hersey Profess Mississauga Ont \$36,670.

Legal Services \$216,799

Legal services \$216,799—Courtois Clarkson Pars Montréal Que \$70,569, Soloway Wright Houston Greenberg O'Grady Ottawa Ont \$48,079.

PUBLIC WORKS—Continued**Protection Services \$150,345**

Protection services \$150,345—Investigation et Sécurité canadienne
Montréal Que \$114,733.

Scientific Services \$98,370**Training and Educational Services \$67,568**

Training public servants—Other \$67,568—Canadian Solar Industries Assoc Inc Ottawa Ont \$37,200.

Other Professional Services \$597,819

Other \$597,819—Bouhay Leclers et Assoc Ste-Foy Que \$27,070, Comset Corporation Montréal Que \$238,750, Cosigma Inc Montréal Que \$93,794, Woods Gordon & Company Toronto Ont \$152,000.

Other Services \$4,915,386

Data processing services \$695,752—Computronic Data System Montréal Que \$86,549, Consultation Softec Ltée Montréal Que \$132,374, Datastar Systems Group Westmount Que \$95,702, Dynamic Sciences Ltée St-Laurent Que \$38,018, Les Dessins Sema Inc Montréal Que \$50,978, Les Ressources Informatiques Quantum Montréal Que \$26,333, Omirrom Telesystems Inc Pointe-Claire Que \$40,112, T Pringle and Son Ltée Westmount Que \$54,405, System Quasar Ltée Montréal Que \$39,053.

Hospitality \$3,500

Membership fees \$105

Motion picture production and distribution \$990

Other real estate services (management, appraisal, etc.) \$11,210

Photography services except motion pictures \$59,374

Temporary help services \$185,207—Manpower Personnel Services Montréal Que \$54,853.

Other business services \$3,959,248—Printing \$295,687—Data Reproduction Company Ltd Montréal Que \$35,976, Government of Canada Ottawa Ont \$42,767, Government of Canada—Supply and Services Ottawa Ont \$103,947; other \$3,663,561 ABBDL Tecult Montréal Que \$197,946, Ambrant Services Toronto Ont \$105,647, JJ Barette JJ et Associés Montréal Que \$42,675, Beauregard Hutchinson Montréal Que \$40,331, Benthon-Artworks Inc Dundurin Sask \$35,425, Both Belle Robb Ltd Montréal Que \$25,461, Bumaylis Marquis Laporte Montréal Que \$29,932, CRS Inc Laval Que \$49,824, Canadian Solar Industries Association Inc Ottawa Ont \$112,214, Christian Graefe & Co Inv Conslt Ltd Edmonton Alberta \$27,199, Consigma Inc Montréal Que \$39,759, Jacques Corriveau Design Montréal Que \$79,583 Darvell & Family Ltd Ottawa Ont \$27,901, Deguise Bernier et Associés Montréal Que \$33,071, De Havilland Aircraft of Canada Ltd Downsview Ont \$94,100, Government of Canada—Supply and Services Ottawa Ont \$50,962, Government of Canada—Supply and Services Hull Que \$191,595, Groupe Informatique Aliame Montréal Que \$71,585, Informatiens LIA Montréal Que \$27,055, Le Groupe BST Inc Montréal Que \$27,434, Les Dessins Sema Inc Montréal Que \$106,975, Les Informatiens ASS Montréal Que \$32,241, Les Ressources Informatiques Consult Montréal Que \$83,677, Mach-Fab Laval Inc Laval Que \$226,311, Linda Newell Ottawa Ont \$30,900, Ove Design Group Ottawa Ont \$43,518, Petro Sun Inc St-Laurent Que \$29,500, Services Informatiques de gestion Bois Briand Que \$172,732, Ms Joanna Staniszis Vancouver BC \$33,803, Government of Canada—Supply and Services Canada Ottawa Ont \$74,968, Systèmes Quasar Ltée Montréal Que \$47,507, Town of Shediac, Shediac NB \$161,633.

MARINE PROGRAM—OPERATION AND MAINTENANCE \$2,274,970**Engineering Services \$1,291,407**

Architectural services \$110,506—Gaston Drouin et Associés Ste-Foy Que \$71,849.

Engineering consultants \$73,829—Cogemat Inc Sept-Iles Que \$35,890, C D Howe Central Ltd Thunder Bay Ont \$28,403.

Other \$1,107,072—Copac Inc Rivière du Loup Que \$87,159, Després Landry et Associés Montmagny Que \$261,733, Dupont Roy Bergeron Sept-Iles Que \$35,568, Lemieux Roy Nadeau Inc Quebec Que \$132,120, MacLaren Plansearch Ltd Dartmouth NS \$42,896, Roche Associés Ltée Ste-Foy Que \$25,878, Simard Deschesnes Côte Matane Que \$140,443, Tremblay Deschesnes et Associés Baie Comeau Que \$33,464, Vendry Jobin et Associés Ste-Foy Que \$50,469.

Health and Welfare Services \$996**Legal Services \$13,283****Protection Services \$233,553**

Protection services \$233,553—RC Abbott Ltd Come by Chance Nfld \$29,533, Canadian Corps of Commissionaires Victoria BC \$165,842, Metropolitan Security Ltd St John's Nfld \$38,076.

Scientific Services \$122,707

Scientific services \$122,707—Laboratoire Solet Béton Chicoutimi Que \$51,037.

Training and Educational Services \$2,837**Other Professional Services \$29,105****Other Services \$581,082**

Data processing services and purchase of computer software \$2,111

Hospitality services \$32

Membership fee \$50

Motion picture production and distribution \$1,542

Photography services \$9,730

Temporary help services \$2,997

Other business services \$564,620—Printing services \$28,445; other \$536,175—Cogemat Inc Sept-Iles Que \$39,539, Debris Control Board Fraser River BC \$70,000, Government of Canada—Supply and Services Hull Que \$78,330, Government of Canada—Supply and Services Ottawa Ont \$36,031, Laboratoire d'inspection et d'essais Inc Ste-Foy Que \$25,038.

MARINE PROGRAM—CAPITAL \$2,937,508**Engineering Services \$2,149,983**

Architectural services \$25,611

Engineering consultants \$56,226—Lajoie Pellerin et Associés Quebec Que \$49,681.

Other \$2,068,146—ADI Limited Fredericton NB \$553,831, Beak Consultants Ltd Richmond/Vancouver BC \$39,652, CBCL Limited Charlottetown PEI \$34,428, Coles Associates Ltd Charlottetown PEI \$73,194, Robert Freudlick and Associates Ltd Victoria BC \$89,270, MacLaren Engineers Planners and Scientists Windsor Ont \$49,444, MacLaren Marex Industries Dartmouth NS \$416,210, Jean-Marie Marquis et Associés Rimouski Que \$72,620, Keith Philpott Consulting Limited Thornhill Ont \$43,484, Roche et Associés Ste-Foy Que \$77,215, Shawining Engineering Consultants Ltd Vancouver BC \$27,287, Terpstra Engineering Ltd Goose Bay Nfld/Lab \$36,574, Tremblay Deschesnes Vignault et Assoc Baie

PUBLIC WORKS—Concluded

Comeau Que \$207,591, Willis Concliffe Tait and Co Ltd New Westminster BC \$83,452.

Legal Services \$1,253

Scientific Services \$156,515

Scientific services \$156,515—Technisol Inc Quebec Que \$129,933.

Other Professional Services \$27,572

Other \$27,572—Dugald Stewart Toronto Ont \$27,572.

Other Services \$602,185

Data processing services and purchase of computer software \$1,436

Motion picture production and distribution \$101

Photography services except motion pictures \$4,723

Temporary help services \$504

Other business services \$595,421—Printing services \$26,964; other \$568,457—Government of Canada—Supply and Services Hull Que \$35,394, Sanivan Incorporated Montreal Que \$319,217.

TRANSPORTATION PROGRAM—OPERATION AND MAINTENANCE \$280,076

Engineering Services \$206,377

Architectural services \$1,500

Other \$204,877—Boileau and Associates Inc Gatineau Que \$26,774, Burness Corlett and Partners East Quay Ramsay Isle of Man \$31,478, Western Canada Hydraulic Laboratories Port Coquitlam BC \$55,123.

Health and Welfare Services \$42

Legal Services \$387

Protection Services \$10,994

Scientific Services \$525

Training and Educational Services \$410

Other Services \$61,341

Data processing services and purchase of computer software \$172

Hospitality \$687

Photography services except motion pictures \$338

Temporary help services \$7,154

Other business services \$52,990

TRANSPORTATION PROGRAM—CAPITAL \$432,823

Engineering Services \$402,986

Other \$402,986—CBA Engineering Ltd Vancouver BC \$68,735, Delcan Deleuw Consultants Calgary Alta \$37,683, Hatfield Consultants Ltd Vancouver BC \$27,767, Reid Crowther and Associates Calgary Alta \$36,436, Thuber Consultants Victoria BC \$104,908, Western Ecological Services Sidney BC \$29,295.

Legal Services \$2

Other Services \$29,835

Photography services except motion pictures \$3,917

Other business services \$25,918

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE \$1,878,464

Engineering Services \$315,767

Architectural services \$176,594—Coplanam Montreal Qué \$71,042, Stewart and Morrison Ltd Toronto Ont \$40,925, André Tessier Québec Qué \$47,668.

Engineering consultants \$15,704

Other \$123,469—C J Clarke Niagara Limited Welland Ont \$34,637.

Legal Services \$6,618

Protection Services \$414,369

Protection services \$414,369—BC Corps of Commissionaires Victoria BC \$130,366, Canadian Corps of Commissionaires Edmonton Alta \$82,802, Canadian Corps of Commissionaires Ottawa Ont \$53,485, Corps Canadien des Commissionnaires Montréal Qué \$121,410.

Training and Educational Services \$12,113

Training of public servants—Other \$12,113

Other Professional Services \$153,443

Other \$153,443—Raymond Bélanger Communication Inc Québec Qué \$85,000, Société Centrale d'hypothèques et de logement Montréal Qué \$39,692.

Other Services \$976,154

Data processing services \$112

Hospitality \$1,849

Membership fees \$597

Motion picture production and distribution \$434

Other real estate services \$56,034

Photography services except motion pictures \$12,008

Temporary help services \$206,451—Femcar Inc Montreal Qué \$77,293, Service de Personnel Mille Iles Ste Thérèse Qué \$78,822.

Other business services \$698,669—Napper Construction Ltd Port Coborne Ont \$27,165, Pluram Inc Québec Qué \$359,385, Thibodeau Landscaping Contractor Ridgeway Ont \$41,291.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—CAPITAL \$119,717

Legal Services \$100,000

Legal services \$100,000—Hyman Soloway Ottawa Ont \$100,000.

Other Services \$19,717

Other business services \$19,717

MUNICIPAL GRANTS PROGRAM \$199,195

Other Professional Services \$32,999

Other \$32,999

Other Services \$166,196

Other business services \$166,196—Langlois Drouin et Assoc Montréal Qué \$100,000.

REGIONAL ECONOMIC EXPANSION \$8,911,509

Department \$8,911,509

Accounting Services \$2,333,690

Accounting services \$2,333,690—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$2,256,845.

Engineering Services \$125,587

Engineering consultants \$333

Other \$125,254—Government of Canada—Public Works Saint John NB \$52,814, Reid Crowther & Partners Regina Sask \$33,265.

Health and Welfare Services \$244

Other health services \$244

Legal Services \$1,622

Protection Services \$83,647

Protection services \$83,647—Canadian Corps of Commissioners Regina Sask \$43,385.

Training and Educational Services \$376,824

Education: university and college \$240,434

Staff development and training (Public Service Commission) \$120,765—Public Service Commission Ont \$108,009.

Training of public servants—Other \$15,625

Other Professional Services \$3,141,207

Data processing consultants \$581,669—Comtex Data Systems Ottawa Ont \$489,246, Quasar Systems Ltd Halifax NS \$71,976.

Management consultants \$2,519,782—Arcus Consulting Ltd Vancouver BC \$30,000, Cégir Montréal Qué \$68,093, Centre de Recherche Contemporaine Montréal Qué \$25,000, Darveau Grenier Lussier & Ass Québec Qué \$45,000, Dar Wall Consultants Saskatoon Sask \$35,706, DPA Consulting Halifax NS \$39,660, Econanalysis Inc Downsview Ont \$50,893, Econosult Inc Montréal Qué \$51,460, Econotech Ltée Montréal Qué \$54,552, FH Hayhurst Edmonton Alta \$48,005, Ingesco Inc Montréal Qué \$33,604, Leetham Simpson Inc Montréal Qué \$59,650, Les Carrières Matapédia Inc Sayabec Qué \$36,116, Major & Martin Inc Montréal Qué \$29,980, JG More Consultant Inc Sillery Qué \$25,000, Murray Nicholas & Assoc Ottawa Ont \$25,000, Peat Marwick & Partners Ottawa Ont \$114,671, Quasar Systems Ltd Calgary Alta \$42,098, Roche & Assoc Inc Montréal Qué \$46,534, RSI Limited Montréal Qué \$35,000, Somer Consultants Inc Montréal Qué \$26,100, Systemhouse Ltd Ottawa Ont \$101,894, Touche Ross & Partners Ottawa Ont \$55,000, University of Saskatchewan Saskatoon Sask \$30,247, OR Wartisla AB Helsinki Finland \$59,500, Woods Gordon Edmonton Alta \$49,870.

Other \$39,756

Other Services \$2,848,688

Contract administration—DSS (service charges) \$275,667—Government of Canada—Supply and Services Ottawa Ont \$73,833 and Hull Qué \$114,430.

Contracted building cleaning \$41,457

Data processing services and purchase of computer software \$831,040—Apex Computing Resource Inc Toronto Ont \$40,163, Canada Systems Group Mississauga Ont \$244,525, Computer Science Canada Ottawa Ont \$25,119, Data Crown Inc Toronto Ont \$101,182, Dun & Bradstreet Toronto Ont \$44,497, Sask Comp Regina Sask \$66,509, IP Sharp Toronto Ont \$29,188.

Hospitality \$84,260—Pierre de Bané Ottawa Ont \$30,440.

Laundry, dry cleaning, and related services \$5,056

Membership fees \$8,060

Motion picture production and distribution \$1,998

Photography services except motion pictures \$82,641—Allard Van Veen & Associates Ltd Vancouver BC \$31,681.

Storage and warehousing \$15,831

Temporary help services \$462,770—The 500 Selection Services Ottawa Ont \$102,409, Manpower Temporary Services Moncton NB \$26,473, Office Overload Ottawa Ont \$25,976, Portage Personnel Hull Qué \$42,618, Victor Temporary Services Toronto Ont \$29,568.

Other business services \$1,039,908—Government of Canada—Statistics Canada Ottawa Ont \$311,372, Supply and Services Hull Qué \$166,597.

SCIENCE AND TECHNOLOGY \$46,717,631

Ministry of State \$440,678

Training and Educational Services \$22,312

Staff development and training (Public Service Commission) \$13,952

Training of public servants—Other \$8,360

Other Professional Services \$277,670

Management consultants \$248,187—Government of Canada—Treasury Board \$43,958, Phoenix Associates Ottawa Ont \$45,000.

Other \$29,483

Other Services \$140,696

Contract administration—DSS (service charges) \$19,114

Data processing services and purchase of computer software \$5,279

Hospitality \$19,027

Membership fees \$187

Motion picture production and distribution \$13,738

Photography services except motion pictures \$16,663

Temporary help services \$28,952

Other business services \$37,736

National Research Council of Canada \$45,096,070

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM
\$41,978,439

Accounting Services \$287,940

Accounting services \$287,940—Ernest & Whinney Ottawa Ont \$269,496.

Engineering Services \$3,987,832

Architectural services \$37,570—Hein Greenbaum Architects Ottawa Ont \$32,150.

Engineering consultants (construction) \$82,661

Engineering consultants (other) \$106,374

Other \$3,761,227—Adga Ottawa Ont \$1,342,390, Bonaventure Design & Programming Ltd Ottawa Ont \$30,050, Bristol Aerospace Ltd Manitoba Alta \$201,607, DAF INDAL Ltd Mississauga Ont \$105,693, W R Davis Eng Ltd Ottawa Ont \$45,732, EKN Euser Machine Co Ltd Concord Ont \$56,190, Government of Canada—

SCIENCE AND TECHNOLOGY—Continued

Public Works Canada Montreal Que \$467,952, St John's Nfld \$918,870, Winnipeg Man \$59,032, Precision Machine & Eng Perth Ont \$78,169, SED Systems Ltd Saskatoon Sask \$157,369, SPAR Aerospace Ltd Toronto Ont \$25,875.

Health and Welfare Services \$1,786

Other \$1,786

Legal Services \$6,786

Protection Services \$768,834

Protection services \$768,834—Canadian Corps of Commissioners: Ottawa Ont \$603,315; Saskatoon Sask \$66,959; Halifax NS \$48,810.

Scientific Services \$595,906

Scientific consultants \$157,672—Acadian Seaplants Ltd Dartmouth NS \$28,000.

Scientific services, excluding consultants \$438,234—Dalhousie University Statistical Consulting Halifax NS \$25,149, Ontario Research Foundation Mississauga Ont \$139,250.

Training and Educational Services \$165,649

Education: university and college \$29,475

Staff development and training (Public Service Commission) \$2,972

Training of public servants—Other \$133,202

Other Professional Services \$27,138,477

Data processing consultants \$46,863

Management consultants \$22,600

Research contracts \$26,617,067—Acadian Seaplants Ltd Dartmouth NS \$104,169, Acres Consulting Services Ltd Niagara Falls Ont \$65,147, Adaptive Microelectronics Ltd Thornhill Ont \$36,915, Adi Ltd Fredericton NB \$25,581, AES Data Ltd Mississauga Ont \$35,391, Alberta Research Council Edmonton Alta \$47,452, Amherst Renewables Energies Ltd Perth Ont \$91,345, J M Anderson Consultants Inc St Andrew NB \$128,314, Arctic Research Establishment Pond Inlet NWT \$43,332, Arctic Canada Ltd Kanata Ont \$68,107, Ascor Ltd Manotick Ont \$40,102, Association Planning Consultants Inc Toronto Ont \$55,173, Atlantic Bridge Co Ltd Mahone Bay NS \$381,871, Atlantic Industrial Research Halifax NS \$43,787, Atomic Energy of Canada Chalk River Ont \$49,336, Baron Communication Ltd Burnaby BC \$87,056, Bausch and Lomb Canada Inc Nepean Ont \$100,462, Beak Consultants Ltd Mississauga Ont \$60,051, Beaver Underground Structures Ltd Dorval Que \$400,000, Bell Northern Research Ltd Ottawa Ont \$30,000, Richard Branches Research Ltd Ottawa Ont \$77,795, Bio-Logicals Inc Toronto Ont \$253,031, Buchan Lawton Parent Ltd Ottawa Ont \$45,682, British Columbia Research Council Vancouver BC \$70,864, Bristol Aerospace Ltd Winnipeg Man \$97,490, CAE Electronics Ltd St Laurent Que \$85,000, Can Ocean Resources Ltd New Westminster BC \$41,248, Canadian Astronautic Ltd Ottawa Ont \$55,615, Canadian Canners Ltd Burlington Ont \$34,588, Canadian Marconi Co Montreal Que \$968,667, Canada Mortgage & Housing Corp \$102,000, Canadian Standard Association \$59,827, Canada Sun Systems Ltd Campbellville Ont \$75,615, Canviro Consultants Ltd Kitchener Ont \$71,037, CBCL Halifax NS \$43,728, Ceds Inc Ottawa Ont \$51,471, Centre de Recherche Noranda Pte-Claire Que \$89,313, CERCL Toronto Ont \$97,144, Chromolox Canada Mississauga Ont \$219,782, Clerk Window Service Ltd Cowansville Que \$33,139, Connaught Laboratories Ltd \$610,215, Concord Scientific Corp Downsview Ont \$74,089, Conserv Engineering Inc Downsview Ont \$44,565, Con-Serve Group Ltd Scarborough Ont \$107,909, Controtec Inc Laval Que \$177,663, Cooperative Laitiere Sainte-Clair Que \$35,753, Coreco Inc Longueuil Que \$66,958, W R Davis Engineering Ltd Ottawa Ont \$232,879, Daychem Laboratories Zenia Ohio \$90,148, The De

Haviland Aircraft of Canada Downsview Ont \$53,182, Diagnostic Chemicals Ltd Charlottetown PEI \$50,748, Diversified Research Laboratories Toronto Ont \$42,343, DSMA Atcon Ltd Toronto Ont \$48,138, The ECE Group Don Mills Ont \$32,875, ECO Plastics Ltd Willowdale Ont \$49,103, Electrohome Ltd Kitchener Ont \$265,620, Enercon Consultants Ltd Regina Sask \$33,979, Enermodel Engineering Ltd Waterloo Ont \$30,352, Energy Research Corp Montreal Que \$59,800, Fibratech Inc Ville Legardeur Que \$71,019, Fluidynamic Devices Ltd Mississauga Ont \$48,706, Forintec Canada Corp Ottawa Ont \$109,247, Foundation Electronic Instrument Ottawa Ont \$229,221, Gastops Ltd Ottawa Ont \$60,172, Gemini Biochemical Research Calgary Alta \$51,557, General Solar Inc Ottawa Ont \$62,289, Gen-Tec Inc Ste Foy Que \$185,442, Glenayre Electronics Ltd Vancouver BC \$194,314, Gould Manufacturing of Canada Ltd Fort Erie Ont \$34,818, Graham Products Ltd Inglewood Ont \$25,397, Guideline Instruments Ltd Smith Falls Ont \$145,602, E A Hall Toronto Ont \$26,640, Hang Products Ltd Swiff Current Sask \$43,906, Hawker-Siddeley Canada Inc Vancouver BC \$121,504, Hermes Electronics Ltd Dartmouth NS \$139,800, Hickling-Partners Inc Ottawa Ont \$167,384, Highlands Energy Systems Orangeville Ont \$84,928, Hitech Canada Ltd Ottawa Ont \$194,167, Honeywell Ltd Scarborough Ont \$245,830, Hooper & Angus Associates Ltd Toronto Ont \$97,052, Huntec ('70) Limited Scarborough Ont \$611,635, Hyd-Mech Engineering Ltd Woodstock Ont \$29,449, Institut de Recherche d'Hydro Québec Varennes Que \$212,377, IBI Group Toronto Ont \$73,376, Imapro Inc Charlottetown PEI \$48,576, Institut Armand-Frappier Laval-des-Rapides Que \$35,315, The Institute of Man and Resources Charlottetown PEI \$182,473, Institut National de la Recherche Québec Qué \$172,737, Kabir Kouba Manufacturing Enr Village Huron Que \$45,999, Kismark Ltd Willowdale Ont \$43,135, Lamb-Cargate Industries Ltd New Westminster BC \$233,504, Lamb Guay Inc (Management Services) Toronto Ont \$27,222, Lion Industries Ltd Winnipeg Man \$54,771, Luminics Inc Kanata Ont \$548,280, Macdonald Dettwiler & Associates Ltd Richmond BC \$282,543, Neil MacKinnon & Associates Georgetown Ont \$36,246, MacLaren Engineers Planners & Scientists Inc Willowdale Ont \$132,316, MacLaren Plansearch Services Edmonton Alta \$166,847, McGuinness Distillers Ltd Toronto Ont \$26,097, Marine Lobster Farms Ltd Charlottetown PEI \$56,792, M&S Health Group Ltd Rexdale Ont \$78,617, Metrix Instruments Ltd Brampton Ont \$163,500, Miller Communications Systems Ltd Kanata Ont \$128,288, MLM Ground Water Engineering St Albert Alta \$29,181, Monarch Fine Foods Company Limited Rexdale Ont \$30,319, Morrison Hershfield Theakston & Rowan Ltd Guelph Ont \$62,032, Alan Moss & Associates Kelowna BC \$128,524, MPB Technologies Inc Ste Anne de Bellevue Que \$201,932, New Brunswick Research & Productivity Council Fredericton NB \$83,925, Newfoundland Exchequer Account St John's Nfld \$323,539, Nicholson Murdie Machines Ltd Victoria BC \$38,050, Nova Energy Ltd Dartmouth NS \$138,899, Noranda Mines Ltd Pointe Claire Que \$63,530, Norpak Ltd Pakenham Ont \$30,373, Nortec Solar Industries Inc Manotick Ont \$27,400, Nova Scotia Research Foundation Corp Dartmouth NS \$76,480, Olds Ag-Tech Industries Ltd Olds Alta \$229,196, Ontario Grape Growers Marketing Board Vineland Station Ont \$33,150, Ontario Paper Co Ltd St Catharines Ont \$373,579, Ontario Research Foundation Mississauga Ont \$672,019, Opto-electronics Ltd Oakville Ont \$261,444, Ottawa Civic Hospital Ottawa Ont \$34,297, Ottawa Solartronics Ltd Ottawa Ont \$85,817, Petro-Sun Inc St-Laurent Que \$88,056, F L Peckover Engineering Vaudreuil Que \$38,691, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$195,002, Provost Cartage Inc Anjou Que \$27,025, Pure Greens Ltd London Ont \$27,561, Centre de Recherches industrielles du Québec Ste-Foy Qué \$254,125, Paylo Chemicals Ltd Edmonton Alta \$79,242, Reltex Inc Kanata Ont \$52,365, Remotec Application Inc St John's Nfld \$25,958, Renewable Energy in Canada Toronto Ont \$38,466, Research and Productivity Council Fredericton NB \$67,950, Safer Agra-Chem Ltd Victoria BC \$35,191, Scandina Consultants Ltd Ottawa Ont \$111,953, Seix Inc Thornhill Ont \$600,657, Scotia Liquecoal Ltd Halifax NS \$43,955, SED Systems

SCIENCE AND TECHNOLOGY—Continued

Ltd Saskatoon Sask \$588,016, Seimac Ltd Bedford NS \$33,121, Sentrol Systems Ltd Downsview Ont \$64,817, Shaver Poultry Breeding Farms Ltd Cambridge Ont \$72,616, Silonex Inc St Laurent Que \$82,931, SK/CF Inc Toronto Ont \$540,427, B M Small & Associates Ltd Goodwood Ont \$27,250, Sodexen Inc Laval Que \$34,562, Softwords Victoria BC \$40,544, Solarcells Ltd Burlington Ont \$236,507, Solarfin Products Hamilton Ont \$58,324, Solar Panels Ltd Burlington Ont \$22,359, Solarsystems Ind Ltd Richmond BC \$165,311, Solartech Ltd Don Mills Ont \$165,100, Solatherm Inc Mississauga Ont \$58,535, Solcan Ltd London Ont \$54,563, Sol-Way Solar Engineering Vancouver BC \$104,772, SPAR Aerospace Ltd Toronto Ont \$34,689, SPAR Aerospace Ltd Ste Anne de Bellevue Qué \$433,438, Supratex Inc St Raymond Que \$79,823, Syndel Labs Ltd Vancouver BC \$90,307, Systemhouse Ltd Ottawa Ont \$73,954, Targa Electronics Systems Ltd Ottawa Ont \$93,058, Tektrend International Inc Lachute Que \$59,100, Télé-câble Vidéotron Ltée St Hubert Qué \$510,618, TES Ltd Ottawa Ont \$165,850, TPK Solar Systems Inc Nepean Ont \$172,090, Ultra-High Vacuum Instrument Ltd Burlington Ont \$70,534, UNIES Ltd Winnipeg Man \$33,044, Uniroyal Ltd Guelph Ont \$162,076, Universities of: British Columbia Vancouver BC \$379,346; Calgary Calgary Alta \$59,273; Carleton Ottawa Ont \$145,279; Concordia Montreal Que \$26,216; Dalhousie Halifax NS \$56,571; Guelph Guelph Ont \$176,124; Laval Ste Foy Que \$97,421; McGill Montreal Que \$259,007; McMaster Hamilton Ont \$74,790; Manitoba Winnipeg Man \$79,735; New Brunswick Fredericton NB \$62,398; Ottawa Ottawa Ont \$246,271; Queen's Kingston Ont \$105,830; Regina Regina Sask \$88,812; Saskatchewan Saskatoon Sask \$246,738; Sherbrooke Sherbrooke Que \$32,289; Simon Fraser Burnaby BC \$41,280; Technical University of Nova Scotia Halifax NS \$152,219; Toronto Toronto Ont \$255,518; Waterloo Waterloo Ont \$158,920; York Downsview Ont \$32,597, Vadeka International Inc Weston Ont \$67,000, Vigro Seed & Supply Ltd Sedley Sask \$28,525, W L Wardroff & Associates Ltd Winnipeg Man \$667,511, Warnock Hersey Professional Services Ltd Mississauga Ont \$36,000, Watershed Energy Systems Ltd Toronto Ont \$162,997, Welding Institute of Canada Oakville Ont \$165,444, Western Ground-Water Consultants Ltd Winnipeg Man \$31,059, Westinghouse Canada Inc Hamilton Ont \$108,302.

Other \$451,947—Adga Ltd Ottawa Ont \$35,761, Control Data Canada Mississauga Ont \$41,260, Ontario Research Foundation Mississauga Ont \$56,000, Public Works Canada St John's Nfld \$70,697.

Other Services \$9,025,229

Contract administration—DSS (service charges) \$2,979,815

Contracted building cleaning \$801,003—O'Connor Cleaning Services Halifax NS \$38,028, Modern Building Cleaning of: Ottawa Ont \$674,066; Saskatoon Sask \$30,661.

Data processing services and purchase of computer software \$765,360—Digital Equipment of Canada Ltd Ottawa Ont \$40,449, DMR and Associates Ottawa Ont \$27,659, IBM Canada Ltd Don Mills Ont \$111,159, Supply and Services Canada Hull Que \$186,338.

Hospitality \$72,385

Laundry, dry cleaning, and related services \$32,578

Membership fees \$21,876

Motion picture production and distribution \$31,918

Non-professional personal service contracts \$35,716

Other real estate services (management, appraisal, etc.) \$275

Photography services except motion pictures \$19,603

Storage and warehousing \$5,010

Temporary help services \$268,165—H V Chapman Associates Ltd Toronto Ont \$27,287, Carleton University Ottawa Ont \$63,598, Manpower Services Ltd Ottawa Ont \$28,264.

Other business services \$3,991,525—Charges from other appropriations \$3,176,914—Government of Canada—Agriculture Canada Ottawa Ont \$701,957, Canadian Government Expositions Centre Ottawa Ont \$111,271, Communications Ottawa Ont \$46,886, Energy, Mines and Resources Canada Ottawa Ont \$1,590,000, Environment Canada Ottawa Ont \$207,021, National Film Board Ottawa Ont \$67,100, National Sciences and Engineering Research Council Ottawa Ont \$252,653, National Research Council of Canada Ottawa Ont \$141,806; other \$814,611—Crawley & McCracken Co Ltd Montreal Que \$86,464, Telec Services Inc Colorado Springs Colorado \$236,963, Little John's Delivery Service Ottawa Ont \$48,930, TES Contract Services Inc Toronto Ont \$26,426.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM \$3,117,631

Scientific Services \$79,529

Scientific services, excluding consultants \$79,529

Training and Educational Services \$8,103

Education: university and college \$799

Training of public servants—Other \$7,304

Other Professional Services \$208,984

Data processing consultants \$104,536—Ourscan Ottawa Ont \$39,387.

Management consultants \$29,219

Other \$75,229—Automation Centre of Ottawa Ottawa Ont \$67,471.

Other Services \$2,821,015

Data processing services and purchase of computer software \$2,414,372—Biosciences Information Services Philadelphia Penn USA \$41,844, Chemical Abstract Services Columbus Ohio USA \$211,212, Dialog Information Services Inc San Francisco Cal USA \$47,233, Engineering Index Inc New York NY USA \$54,754, Informatics Inc Baltimore MD USA \$254,461, Inspec Hitchin Hertfordshire England \$57,887, National Library Ottawa Ont \$300,000, National Research Council of Canada Ottawa Ont \$1,259,302, University of Toronto Toronto Ont \$26,044.

Hospitality \$5,555

Laundry, dry cleaning, and related services \$38

Membership fees \$16,036

Photographic services except motion pictures \$5,314

Temporary help services \$50,709

Other business services \$328,991—Charges from Other Appropriations \$14,588; other \$314,403—Brandon Personnel Pool Ottawa Ont \$28,330, Supply and Services Canada C G P O Ottawa Ont \$33,565, University of Alberta Edmonton Alta \$53,918, Saskatchewan Saskatoon Sask \$26,853.

Natural Sciences and Engineering Research Council \$633,360

Engineering Services \$37,648.

Other \$37,648—Government of Canada—National Research Council \$37,648.

Scientific Services \$28,941

Scientific consultants \$28,941

SCIENCE AND TECHNOLOGY—Concluded**Other Professional Services \$404,227**

Data processing consultants \$385,177—Government of Canada—National Research Council Ottawa Ont \$256,797, Quasar Systems Ltd Ottawa Ont \$67,870, S & S (Software) Ltd Ottawa Ont \$51,150.

Management consultants \$19,050

Other Services \$162,544

Temporary help services \$32,983

Other business services \$129,561—Catering and quartering services \$30,989; honoraria \$78,700; other \$19,872.

Science Council of Canada \$547,523**Scientific Services \$8,500**

Scientific services, excluding consultants \$8,500

Training and Educational Services \$2,117

Education: university and college \$1,467

Training of public servants—Other \$650

Other Professional Services \$492,645

Research contracts \$490,912—CROP Inc Montreal Qué \$25,500.

Other \$1,733

Other Services \$44,261

Contract administration—DSS (service charges) \$4,871

Data processing services and purchase of computer software \$22,911

Hospitality \$8

Membership fees \$5,039

Photography services except motion pictures \$651

Temporary help services \$2,928

Other business services \$7,853

SECRETARY OF STATE \$33,050,638**Department \$22,400,384****ADMINISTRATION PROGRAM \$3,813,337****Accounting Services \$71,338**

Accounting services \$71,338—DSS Supply and Services Hull Que \$71,338.

Legal Services \$378**Protection Services \$22,000****Training and Educational Services \$86,754**

Staff development and training (Public Service Commission) \$54,964—Public Service Commission Ottawa Ont \$54,964.

Training of public servants—Other \$31,790

Other Professional Services \$1,160,317

Data processing consultants \$287,596—Abatic Ottawa Ont \$42,160, Bonaventure Design Programming Ottawa Ont \$36,444, Dominion Computer Support Serv Ottawa Ont \$38,566, Hickling Johnson Management Ottawa Ont \$26,875, Systemhouse Ltd Ottawa Ont \$41,040, Wood Brown Associates Ottawa Ont \$61,340.

Management consultants \$872,721—ASC Applied Sciences Corp Vancouver BC \$53,916, Burchesi Claude Boucherville Que \$39,675, Cdn Gallup Poll Inc Toronto Ont \$26,500, DSS Supply and Services Hull Que \$267,089, Hickling Johnson Management Ottawa Ont

\$29,850, Poetschke Thomas Ottawa Ont \$27,125, Productions Nadis Ltée Montréal Que \$49,023, Savard Masse Associés Inc Montreal Que \$100,000.

Other Services \$2,472,550

Contract administration—DSS (service charges) \$83,651—DSS Supply and Services Hull Que \$83,651.

Data processing services and purchase of computer software \$794,492—Data Crown Inc Ottawa Ont \$318,875, DSS Supply and Services Hull Que \$76,698, Energy, Mines and Resources Ottawa Ont \$263,169, Environment Hull Que \$70,000, Nickel and Associates Inc Cambridge Ont \$41,790.

Hospitality \$101,005

Membership fees \$1,157

Storage and warehousing \$45,904—DSS Supply and Services Hull Que \$45,904.

Temporary help services \$192,821—Barbara's Office Personnel Ottawa Ont \$56,014.

Other business services \$1,253,520—Service contracts \$1,227,308—Doherty John and Co Ottawa Ont \$44,073, Promoteur d'Industrie Ltée Montréal Que \$50,000, Savard Masse Associés Inc Montreal Que \$979,099; other \$26,212.

OFFICIAL LANGUAGES PROGRAM \$946,532**Training and Educational Services \$15,234**

Staff development and training (Public Service Commission) \$12,439

Training of public servants—Other \$2,795

Other Professional Services \$76,540

Management consultants \$66,740

Other \$9,800

Other Services \$854,758

Contract administration—DSS (service charges) \$1,895

Hospitality \$2,673

Temporary help services \$17,440

Other business services \$832,750—Service contracts \$77,507—CROP Inc Montreal Que \$54,150; miscellaneous \$754,215—Statistics Canada Ottawa Ont \$754,069; other \$1,028.

EDUCATION SUPPORT PROGRAM \$2,137,158**Training and Educational Services \$26,261**

Staff development and training (Public Service Commission) \$24,630

Training of public servants—Other \$1,631

Other Professional Services \$148,243

Data processing consultants \$21,413

Management consultants \$126,830—DSS Supply and Services Hull Que \$59,130.

Other Services \$1,962,654

Contract administration—DSS (service charges) \$608

Data processing services and purchase of computer software \$9,619

Hospitality \$2,075

Temporary help services \$36,273

SECRETARY OF STATE—Continued

Other business services \$1,914,079—Canada Student Loans—Fees to the Provinces \$1,740,677—Alta Treasurer Province of Edmonton Alta \$189,967, BC Treasurer Province of Victoria BC \$194,575, DSS Supply and Services Hull Que \$55,000, Man Treasurer Province of Winnipeg Man \$64,685, NB Minister of Finance Fredericton NB \$89,209, NS Treasurer Province of Halifax NS \$106,962, Nfld Eschequer Account St John's Nfld \$72,990, Ont Treasurer Province of Toronto Ont \$874,925, PEI Treasurer Province of Charlottetown PEI \$47,472, Sask Minister Finance Prov Regina Sask \$43,459; service contracts \$107,519—Assoc Cdn Comty Colleges Willowdale Ont; miscellaneous services \$64,086—Statistics Canada Ottawa Ont \$63,000; other \$1,797.

TRANSLATION PROGRAM \$9,619,806

Training and Educational Services \$71,464

Staff development and training (Public Service Commission) \$46,714—Public Service Commission Ottawa Ont \$46,714.

Training of public servants—Other \$24,750

Other Professional Services \$9,195,388

Management consultants \$13,049

Other \$9,182,339—Abec Traduction Juridique Inc Longueuil Que \$30,933, Auclair Raffet Zelnick Assoc Montreal Que \$158,251, Barrot J Claude Rivière des Prairies Que \$29,250, Baudoin Marie Christine Ottawa Ont \$55,064, Bedard Roméo Hull Que \$26,415, Biotosi PF Ottawa Ont \$27,284, Boisvert Michel Nepean Ont \$45,424, Brujac Communications Ottawa Ont \$45,580, Cat Communications et Services Chelsea Que \$86,312, Calverley C Ottawa Ont \$27,352, Centre Français d'Ottawa Ottawa Ont \$43,019, Chamaillard Gaston Montreal Que \$37,131, Cotraco Ltée Orléans Ont \$39,501, Courtch Kanata Ont \$74,615, Cragid Ltée Kanata Ont \$97,169, De K Varent Arnaud Montréal Que \$43,000, Deslauriers Michèle Pierrefonds Que \$26,056, Desmarais Doreen Richmond Que \$29,500, Dubuc Marcel Ottawa Ont \$28,459, Dussault Danielle Québec Que \$30,196, Fulton Janet Ottawa Ont \$31,000, Gazet J Michel Carp Ont \$30,000, Gomez Javier Ottawa Ont \$25,444, Green Krotki Jan Ottawa Ont \$29,248, Groenendaal Claude Pointe Claire Que \$25,000, Guy Maheux Editeur Enr Montreal Que \$45,204, Hyde Peter Ottawa Ont \$37,920, Information Secretariat Ltd Ottawa Ont \$47,942, Jay Walsh Inc Ottawa Ont \$55,705, Jean Yves Kentville NS \$30,013, John Hubert Paris France \$30,000, Leblanc Mona Ottawa Ont \$26,500, Lexiconsult Inc Ottawa Ont \$114,957, Lussier Germain Montreal Que \$27,972, Macdougall EJ Dundas Ont \$37,519, Metaphrase Inc Ottawa Ont \$68,420, Munier François Ottawa Ont \$27,696, Nowosielski Joseph Ottawa Ont \$30,396, Osgoode Technical Translations Toronto Ont \$252,789, Page Ginette Hull Que \$30,439, Polymetis Inc Ottawa Ont \$71,843, Quality Language Services Ottawa Ont \$113,606, Sabourin Denis Ottawa Ont \$35,970, Scailom André Ottawa Ont \$44,582, Scriptec Ottawa Ont \$53,363, Servitrad Enr Vanier Ont \$64,525, Société Ardenn Inc Ottawa Ont \$52,627, Société Eskenazi Inc Kenmore Ont \$46,186, Sogestran Inc Ottawa Ont \$44,273, Spica Translation Inc Vanier Ont \$847,910, Syntax Tech Industrial Kingston Ont \$42,961, Technitrans Enr Montreal Que \$246,045, Tradinter Inc Carp Ont \$35,597, Traduco Ottawa Ont \$36,871, Traduction BB Inc Montreal Que \$274,066, Traduction Domus Outremont Que \$35,666, Traduction DTR Ltée Ottawa Ont \$38,146, Traduction Gamma Inc Ottawa Ont \$116,907, Traduction Guy Vauban L Montreal Que \$167,908, Traductions Hermes Inc Ottawa Ont \$50,949, Traductions J M Desrochers Ottawa Ont \$69,657, Traductions Jean François Comté de Beauce Que \$27,494, Traductions Naparco Inc Montreal Que \$134,874, Traductions Philippe Tanguay East Broughton Que \$26,149, Traduction PM Ltée Hull Que \$25,249, Traductions Rédaction Olympia Ottawa Ont \$71,548, Traductions Tessier SCC Gatineau Que \$43,068, Transcom Translation Inc Vanier Ont \$34,726, Translaw Ltée Ottawa Ont \$39,682, Translex Aylmer Que \$180,465, Travaux Littéraires

et Artisa Aylmer Que \$25,176, Vetillard Yannick Ottawa Ont \$30,525, Wargon Sholom Ottawa Ont \$28,113.

Other Services \$352,954

Contract administration—DSS (service charges) \$45,583—DSS Supply and Services Hull Que \$45,583.

Data processing services and purchase of computer software \$33,880

Hospitality \$3,823

Membership fees \$547

Temporary help services \$106,461—Barbara's Office Personnel Ottawa Ont \$93,515.

Other business services \$162,660—Miscellaneous services \$77,519—Statistics Canada Ottawa Ont \$30,000, Toronto University of Toronto Ont \$32,791; services contracts \$78,631; other \$6,510.

CITIZENSHIP PROGRAM \$3,472,236

Accounting Services \$17,537

Legal Services \$11,558

Training and Educational Services \$98,259

Staff development and training (Public Service Commission) \$67,341—Public Service Commission Ottawa Ont \$31,044.

Training of public servants—Other \$30,918

Other Professional Services \$2,127,726

Management consultants \$2,118,622—Beckerman Communications Ltd Vancouver BC \$57,305, Cdn Film Institute Ottawa Ont \$28,000, Cdn Folk Arts Council Toronto Ont \$200,000, DSS Supply and Services Hull Que \$96,967, Heritage Festival Society Vancouver BC \$40,000, Institute for Research on Ottawa Ont \$133,394, Institute Non Profit Toronto Ont \$28,698, Langford Warren Ottawa Ont \$48,854, Levy Coughlin Partnership Toronto Ont \$60,000, National Assoc Friendship Ottawa Ont \$62,020, National Indian Veteran's Assoc Ottawa Ont \$25,000, Native Women's Assoc of Canada Ottawa Ont \$74,598, Zarry Peter Toronto Ont \$65,003.

Other \$9,104

Other Services \$1,217,156

Contract administration—DSS (service charges) \$23,985

Hospitality \$51,713

Membership fees \$797

Storage and warehousing \$44,595—DSS Supply and Services Hull Que \$44,595.

Temporary help services \$86,547

Other business services \$1,009,519—Miscellaneous services \$357,627—Statistics Canada Ottawa Ont \$345,000; service contracts \$643,283—Cdn Broadcasting Corporation Ottawa Ont \$300,000; other \$8,609.

FITNESS AND AMATEUR SPORT PROGRAM \$2,411,315

Accounting Services \$72,576

Accounting services \$72,576—Government of Canada—Supply and Services Hull Qué \$36,837, Raymond Chabot Martin Paré et Associés Ottawa Ont \$35,739.

SECRETARY OF STATE—Continued

Protection Services \$17,638

Training and Educational Services \$47,787

Training of public servants—Other \$47,787—Government of Canada—National Film Board Montreal Que \$30,000.

Other Professional Services \$1,766,727

Data processing consultants \$325,482—Data Line Systems Ltd Toronto Ont \$220,092, DMR and Associates Ottawa Ont \$105,930.

Management consultants \$1,441,245—L J Byrne Ottawa Ont \$53,591, Government of Canada—Supply and Services Hull Que \$31,838, Loto Canada Inc Ottawa Ont \$1,030,000, R G Consulting Ltd Ottawa Ont \$43,725.

Other Services \$506,587

Contract administration—DSS (service charges) \$16,847

Hospitality \$61,014

Membership fees \$225

Motion picture production and distribution \$145,536—Government of Canada—National Film Board Montreal Que \$125,049.

Non-professional personal service contracts \$225,332—Sport Action Project Ottawa Ont \$176,023.

Photography services except motion pictures \$5,081

Storage and warehousing \$176

Temporary help services \$32,611

Other business services \$19,765

Public Service Commission \$9,963,173

PUBLIC SERVICE COMMISSION PROGRAM \$8,706,847

Health and Welfare Services \$108,901

Other health services \$108,901—La Clinique de médecine du travail Montréal Montréal Que \$27,509.

Legal Services \$26

Protection Services \$227,613

Protection services \$227,613—Corps of Commissioners Ottawa Ont \$98,693, National Protection Service Co Ltd Ottawa Ont \$111,400.

Training and Educational Services \$1,920,161

Education: elementary, secondary, and special (including vocational) \$2,155

Education: university and college \$53,180

Staff development and training (Public Service Commission) \$175,183—SDB Revolving Fund \$175,183.

Teachers and instructors on contract \$1,378,939—Le Centre des jeunes de Sudbury Inc Sudbury Ont \$66,064, Treasurer of Ontario Toronto Ont \$48,375, Universities of Moncton Moncton NB \$480,720, New Brunswick Fredericton NB \$451,894.

Training of public servants—Other \$310,704—Government of Canada—Public Service Commission SDB Revolving Fund Ottawa Ont \$233,467.

Other Professional Services \$412,588

Management consultants \$169,211—Donnelly Tyrie and Associates Ottawa Ont \$107,598.

Research contracts \$14,768

Other \$228,609—Government of Canada—Supply and Services Hull Que \$60,220, Treasury Board Ottawa Ont \$118,700.

Other Services \$6,037,558

Contract administration—DSS (service charges) \$260,528

Contracted building cleaning \$950

Data processing services and purchase of computer software \$382,168—Government of Canada—Supply and Services Hull Que \$196,990, IBM Canada Ltd Ottawa Ont \$57,308.

Hospitality \$18,662

Laundry, dry cleaning, and related services \$14,254

Membership fees \$3,413

Non-professional personal service contracts \$10,432

Photography services except motion pictures \$39,133

Temporary help services \$477,537—Barbara's Office Personnel Ottawa Ont \$32,001, Contempro Services Inc Ottawa Ont \$39,575, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$110,301, Selective Placements (Ottawa) Ltd Ottawa Ont \$104,640, Victor Temporary Services Ottawa Ont \$62,216.

Other business services \$4,830,481—Appeal board members fees \$52,490—Marcel Benard Montreal Que \$39,990; competition posters and appeal notices \$742,912, Supply and Services Hull Que \$742,912; costs of registration \$29,170; examination paper markers \$31,302; miscellaneous \$3,309,063—Government of Canada—Public Service Commission SDB Revolving Fund Ottawa Ont \$3,307,232; other technical services \$708,274—Abatic Consulting Service Ottawa Ont \$50,359, Government of Canada Public Service Commission SDB Revolving Fund Ottawa Ont \$30,215, Supply and Services Hull Que \$33,319, Hickling-Partners Inc Ottawa Ont \$69,791, Systemhouse Ltd Ottawa Ont \$280,239, Wood Brown and Associates Ottawa Ont \$73,088; recovery incremental costs from other appropriations (\$56,004); other \$13,274.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND \$1,256,326

Training and Educational Services \$544,728

Education: elementary, secondary, and special (including vocational) \$35

Education: university and college \$2,417

Staff development and training (Public Service Commission) \$5,549

Teachers and instructors on contract \$533,372—Systemhouse Ltd Ottawa Ont \$25,250.

Training of public servants—Other \$3,355

Other Professional Services \$429,743

Data processing consultants \$20,000

Management consultants \$37,820

Research contracts \$5,000

Other \$366,923—Algonquin College Ottawa Ont \$128,010, Government of Canada Treasury Board Ottawa Ont \$91,643, Hall and Sloat Training Consultants Ltd Ottawa Ont \$54,250.

Other Services \$281,855

Contract administration—DSS (service charges) \$25,563

Data processing services \$5

Hospitality \$890

Photography services except motion pictures \$327

SECRETARY OF STATE—Concluded

Temporary help services \$90,746

Other business services \$164,324—Examination set-up services \$54,565—The Society of Management Accountants Ottawa Ont \$31,065; technical consulting services \$56,564—Government of Canada—Public Service Commission Ottawa Ont \$30,364; other \$53,195—The Alamo Consulting Group California USA \$50,000.

Advisory Council on the Status of Women \$444,278

Legal Services \$26,556

Other Professional Services \$128,040

Research contracts \$128,040

Other Services \$289,682

Hospitality \$23,160

Non-professional personal service contracts \$184,804

Other business services \$81,718—Miscellaneous contracts \$76,527; other \$5,191.

Status of Women—Office of the Co-ordinator \$242,803

Accounting Services \$15,977

Training and Educational Services \$1,010

Training of public servants—Other \$1,010

Other Professional Services \$176,031

Research contracts \$20,000

Other \$156,031—Personal service contracts \$156,031.

Other Services \$49,785

Hospitality \$3,613

Membership fees \$145

Photography services except motion pictures \$716

Temporary help services \$37,972

Other business services \$7,339

SOCIAL DEVELOPMENT \$431,434

Protection Services \$2,218

Training and Educational Services \$10,256

Staff development and training (Public Service Commission) \$10,256

Other Professional Services \$260,705

Management consultants \$71,670—Carleton University Ottawa Ont \$31,000.

Other \$189,035—R Banta Ottawa Ont \$60,915.

Other Services \$158,255

Contract administration—DSS (service charges) \$6,942—DSS Ottawa Ont \$6,942.

Data processing services and purchase of computer software \$40,394—DataLine Inc Toronto Ont \$40,394.

Hospitality \$2,760

Membership fees \$572

Photography services except motion pictures \$387

Temporary help services \$107,200—Bradson Personnel Services Ottawa Ont \$28,618, Kelly Services Ottawa Ont \$28,698.

SOLICITOR GENERAL \$87,283,111

Department \$5,536,477

ADMINISTRATION PROGRAM \$5,536,477

Accounting Services \$74,665

Accounting services \$74,665—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont \$74,665.

Legal Services \$184,712

Legal services \$184,712—Ahern Nuss and Drymer Montreal Que \$39,321, Lavery and O'Brien Montreal Que \$33,440, Robert Dan-sereau Barré Marchessault et Lauzon Montreal Que \$63,126.

Protection Services \$170,057

Protection services \$170,057—Canadian Corps of Commissioners Ottawa Ont \$170,057.

Training and Educational Services \$64,140

Education: elementary, secondary, and special (including vocational) \$12,877

Education: university and college \$1,935

Staff development and training (Public Service Commission) \$39,002—Government of Canada—Public Service Commission Ottawa Ont \$39,002.

Teachers and instructors on contract \$1,505

Training of public servants—Other \$8,821

Other Professional Services \$3,496,029

Management consultants \$91,086—Government of Canada—Supply and Services Hull Que \$70,738.

Research contracts \$2,877,930—Canadian Industries \$719,697—The Canadian Gallup Poll Ltd Toronto Ont \$34,878, Calgary Police Service Calgary Alta \$25,350, The Citizen's Committee of the Restigouche Family Crisis Interveners Campbellton NB \$26,553, Decision Dynamics Toronto Ont \$40,379, Human Factors Research and Consultation Halifax NS \$80,543, Ottawa Public Policy Research Group Ottawa Ont \$40,657, The Research Group Toronto Ont \$270,368; Canadian Universities \$1,203,365—Calgary University Calgary Alta \$46,966, Queen's University Kingston Ont \$54,646, Simon Fraser University Burnaby BC \$171,696, Universities of Alberta Edmonton Alta \$76,692; Manitoba Winnipeg Man \$152,279; Montreal Montreal Que \$563,630; Western Ontario London Ont \$56,674; others \$954,868—Consortium of Urban Design Consultants Toronto Ont \$26,800, Government of Canada—Statistics Canada Ottawa Ont \$824,179.

Other \$527,013—Other professional services \$527,012—Government of Canada—Statistics Canada Ottawa Ont \$150,000; Treasury Board Ottawa Ont \$54,491, Province of British Columbia Department of the Attorney General Victoria BC \$54,996; Ontario Provincial Treasurer Toronto Ont \$45,628; Saskatchewan Department of the Attorney General Regina Sask \$69,910.

Other Services \$1,546,874

Data processing services and purchase of computer software \$134,094—Computel Systems Ltd Ottawa Ont \$57,152, Government of Canada—Supply and Services Hull Que \$29,798.

Hospitality \$60,131

Motion picture production and distribution \$232,042—Government of Canada—National Film Board Ottawa Ont \$232,042.

Non-professional personal service contracts \$253,589—Durham Regional Police Force Oshawa Ont \$27,825, J P Nicholson Ottawa

SOLICITOR GENERAL—Continued

Ont \$38,055, Province of Ontario Ministry of Correctional Services Scarborough Ont \$40,973.

Temporary help services \$398,264—Barbara's Office Personnel Ottawa Ont \$133,124, Bradson Personnel Pool Ottawa Ont \$39,889, The 500 Selection Services Ottawa Ont \$28,858, Miss Hall's Personnel Services Ottawa Ont \$31,596, Victor Temporary Services Toronto Ont \$58,266.

Other business services \$468,754—Commercial science and engineering acquisition fees \$84,214—Government of Canada—Supply and Services Hull Que \$84,214; other service charges \$55,168—Government of Canada—Supply and Services Hull Que \$55,168; research service fees \$38,236—Consultation Project Service Fees \$263,845; other \$27,291.

Correctional Services \$49,781,103**CORRECTIONAL SERVICES PROGRAM \$49,781,103**

Health and Welfare Services \$19,024,173

Hospital services \$2,073,628—Dr T B Brolly Prince Albert Sask \$29,997, Dr R A Burden Springhill NS \$33,000, Dr J H Burley Amherstview Ont \$36,624, Cité de la santé Laval Que \$207,242, Dr W M Chornobay Abbotsford BC \$57,510, Dr R A Cope Innisfail Alta \$33,000, Dr B M Cornelson Winnipeg Man \$39,996, Dr N S T De Jagar Kingston Ont \$38,160, Dr S L Fransma Kingston Ont \$25,330, GMA Radiologiste Enrg Laval Que \$48,427, D W Hiltz Riverside NB \$32,017, Mary Street Clinic Chilliwack BC \$35,088, Dr R J McCaldon Hastings Ont \$26,448, Dr P Michel Moncton NB \$33,600, Dr J H Rooks Chilliwack BC \$52,180, Dr Ryan Amherst NS \$34,269, Dr P Smith Kingston Ont \$26,707, Dr S B D Smith Saskatoon Sask \$26,667, Dr R O Stephens Campbellford Ont \$34,980, Dr G I Stewart Kingston Ont \$34,026, Dr G L S Wilson Drumheller Alta \$38,697.

Welfare services \$6,326,274—Agence Sociale de Hull Hull Que \$110,855, Alberta Dept of the Solicitor General Edmonton Alta \$124,201, Allied Indian Metis Society Vancouver BC \$48,094, Arid Group Homes Thorold Ont \$55,363, Arctic House Community Residential Centre Yellowknife NWT \$58,706, Atelier Dominique Hull Que \$63,096, Auberge Sous Mon toit Granby Que \$51,327, B C Forest Service Vancouver BC \$28,130, B C Ministry of the Attorney General Victoria BC \$56,719, Carrefour Nouveau Monde Montreal Que \$271,580, Centre Communautaire Amos Amos Que \$26,482, Centre le Portage Montreal Que \$40,562, Edmison House Peterborough Ont \$136,932, E Fry Society: Kingston Ont \$60,401; Toronto Ont \$25,279, Hatfield Society Vancouver BC \$63,578, Horizon House Ottawa Ont \$31,270, John Howard Society: Calgary Alta \$273,873; Halifax NS \$87,784; Moncton NB \$101,657; Montreal Que \$54,319; Ottawa Ont \$132,732; St John NB \$99,402; St John's Nfld \$99,544; Toronto Ont \$358,163; Vancouver BC \$35,114; Vernon BC \$138,450, John Howard & E Fry Society Winnipeg Man \$27,316, Howard House Assn of C B Sydney NS \$38,072, Institut 6 Portage Montreal Que \$33,608, Laren House Society Victoria BC \$72,422, Lea's Boys Cross Roads House Montreal Que \$203,040, MacKenzie House Society MacKenzie BC \$36,334, Maison d'Accueil Le Joins-toi Granby Que \$123,456, Maisons Painchaud Quebec Que \$37,707, Maison Radisson Trois-Rivières Que \$86,567, Maison Transition Montreal Montreal Que \$243,552, Native Clan Organization Inc Winnipeg Man \$122,218, Native Counselling Service of Alberta Edmonton Alta \$47,514, Ontario Metis and Non-Status Indian Assn Willowdale Ont \$45,445, PineCamp Residential Centre Minaki Ont \$35,721, Prince George Activator Society Prince George BC \$67,424, Résidence Emmanuel Gregoire Montreal Que \$74,343, Salvation Army: Edmonton Alta \$25,950; St John's Nfld \$43,767; Sudbury Ont \$25,777; Toronto Ont \$39,647; Vancouver BC \$30,062, Saskatchewan Dept of Social Services Regina Sask \$41,531, Seventh Step Society: Calgary Alta \$92,962; New Westminster BC \$107,776, St

Leonard's Society: Brampton Ont \$172,033; Brantford Ont \$33,000; Capercoll Ont \$67,675; Hamilton Ont \$157,728; London Ont \$183,289; Toronto Ont \$119,000; Windsor Ont \$76,394, United Church Halfway Homes Winnipeg Man \$147,442.

Other health services \$10,624,271—Alberta Hospital Edmonton Alta \$54,607, Bio-endocrinologie Montreal Que \$27,667, Dr D L Derumaux Campbellford Ont \$40,924, Dr R Fell Lansdowne Ont \$30,274, Dr C E Girouard Moncton NB \$28,226, Hotel Dieu Hospital Kingston Ont \$260,255, Institut Pinel Montreal Que \$8,174,087, Dr W A Johnstone Fort Saskatchewan Alta \$30,327, E Khazen Montreal Que \$25,960, Kingston General Hospital Kingston Ont \$37,696, L Lacroix St Lambert Que \$35,613, R Miller Montreal Que \$35,400, Moncton Hospital Moncton NB \$75,361, Nova Scotia Hospital Halifax NS \$51,898, Saskatchewan Dept of Public Health Regina Sask \$73,321, Seven Oaks General Hospital Winnipeg Man \$35,899, Shaughnessy Hospital Vancouver BC \$39,366, Dr E A Siemens Clearbrook BC \$28,785, Dr I W Susser Winnipeg Man \$39,999, Dr J A Waring Victoria BC \$28,579, Dr D F Warner Red Deer Alta \$41,610, Dr A Williams Amherst NS \$39,200, T Yacovitch Montreal Que \$38,700.

Legal Services \$140,183

Protection Services \$1,904,978

Protection services \$1,904,978—Agence Centrale d'Investigation Montreal Que \$97,223, Agence de Sécurité C Inc Montreal Que \$242,661, Agence de Sécurité C & F Inc Laval Que \$96,863, Base—Fort Patrols Ltd Edmonton Alta \$42,433, B C Corps of Commissioners Vancouver BC \$222,749, Canadian Corps of Commissioners: Calgary Alta \$48,866; Edmonton Alta \$43,930; Kingston Ont \$191,966; Ottawa Ont \$268,423; Saskatoon Sask \$69,854; Toronto Ont \$80,122; Victoria BC \$62,826, Corps des Commissionnaires Montreal Que \$237,380; Metropol Security Winnipeg Man \$35,176; NID agence de sécurité Beauré Que \$27,746.

Training and Educational Services \$7,292,003

Education: elementary, secondary, and special (including vocational) \$5,874,506—Alberta Advanced Education and Manpower Edmonton Alta \$55,211, Allied Indian Metis Society Vancouver BC \$80,100, D Barthomeuf Dunham Que \$26,291, R Belanger Montreal Que \$30,712, J W Burroughs Meath Park Sask \$25,812, Camosun College Victoria BC \$29,373, Colège Marie-Victorin Montreal Que \$283,829, Frontenac County Board of Education Kingston Ont \$789,566, M Gauthier Cowansville Que \$38,799, F Gauvreau-Charbonneau Ste-Anne-des-Plaines Que \$27,979, Government of Canada Fisheries and Oceans Ottawa Ont \$32,436, Memramcook Inst St Joseph NB \$47,218, Min Educ du Quebec Quebec Que \$480,208, Minister of Finance Halifax NS \$122,178, Mount Royal College Calgary Alta \$426,458, C N Nason Ottawa Ont \$32,230, Native Clan Organization Inc Winnipeg Man \$88,326, Native Counselling Service of Alberta Edmonton Alta \$69,886, Natonum Community College Prince Albert Sask \$327,299, New Brunswick Community College Moncton NB \$441,833, Province of Nova Scotia Halifax NS \$136,163, Queen's University Kingston Ont \$46,792, Red Deer College Red Deer Alta \$28,650, Université Laval Quebec Que \$130,081, University of Manitoba Winnipeg Man \$89,224, University of Victoria Victoria BC \$444,723, J P Wilson Campbellford Ont \$27,994, Winnipeg School Division No 1 Winnipeg Man \$143,897, S Wolowidnyk Surrey BC \$29,139.

Education: university and college \$15,960

Staff development and training (Public Service Commission) \$158,340—Government of Canada—Public Service Commission Ottawa Ont \$151,511.

Teachers and instructors on contract \$35,491

Training of public servants—Other \$1,207,706—Caron Language School Ltd Ottawa Ont \$56,686, Colège Montreal Que \$25,250, E N

SOLICITOR GENERAL—Continued

A P Montreal Que \$28,394, Minister of Finance Halifax NS \$108,062, Scott Paper Co New Glasgow NS \$77,598.

Other Professional Services \$7,205,220

Management consultants \$7,033,364—A B T Associates of Canada Ottawa Ont \$29,000, E A C Amy and Sons Ltd Ottawa Ont \$141,857, A Programmed Environment Ltd Moncton NB \$87,384, Arthur Slipper and Assoc West Vancouver BC \$65,832, B F H Shawinigan Ottawa Ont \$40,384, Bailey and Rose Ltd Ottawa Ont \$171,504, Blood Houghton Hughes and Marshall Architects Ottawa Ont \$64,303, Currie Coopers and Lybrand Ltd Ottawa Ont \$27,321, Dr Curry and Associates Ottawa Ont \$43,550, D M R and Associates Ottawa Ont \$44,400, D P A Consulting Ltd Ottawa Ont \$80,156, J G Debanne Co Ltd Ottawa Ont \$45,853, Decision Management Consultants Ottawa Ont \$27,570, Ducros Meilleur Roys et Assoc Ltee Ottawa Ont \$28,328, Education Health Environment Ltd \$122,189, Ernst and Whinney Toronto Ont \$72,824, The Fife-shire Co Ottawa Ont \$53,773, Government of Canada—Supply and Services \$1,420,852, Public Works \$298,830, Goyette Lafontaine Roncourt Longueuil Que \$30,970, A Halse Halifax NS \$106,078, P Hansen Halifax NS \$49,637, Harry Dulmage Associates Ltd Nepean Ont \$37,054, T K Hartglas Ottawa Ont \$50,068, Hi Tech Canada Ltd Ottawa Ont \$33,447, Immarint International Marketing and Investment Ltd Ottawa Ont \$35,676, Interfaith Committee on Chaplaincy Toronto Ont \$27,859, Interphase Group Management Consultants \$72,884, JSI Systems Engineering Nepean Ont \$25,285, Marc Lamontagne and Associates Montreal Que \$65,651, K L McReynolds Ltd Thornhill Ont \$79,022, Meek Klausen Serv-age and Walker Rexdale Ont \$48,277, E Miniats Construction Management Service Vankleek Hill Ont \$69,528, T D Overhill Engineering Ltd Ottawa Ont \$252,175, Peat Marwick and Partners Ottawa Ont \$50,987, U E Peika Montreal Que \$42,065, R A Pur-cell Verona Ont \$67,923, R C F Consulting Co Ottawa Ont \$39,724, R M B Technical Services Ltd Montreal Que \$41,190, The Research Group Toronto Ont \$26,152, Roy Ball Associates Ltd Ottawa Ont \$109,678, Sevenstar Engineering Sharbot Lake Ont \$35,674, A H Sheridan and Associates Ottawa Ont \$69,618, Systemhouse Ltd Ottawa Ont \$116,329, Technician International Sup-port Services Ottawa Ont \$38,066, Tetrad Consultants Ltd Ottawa Ont \$57,071, Total Employment Services Ottawa Ont \$67,662, J Vantour Orleans Ont \$76,128, J A Vantour Amherst NS \$28,746, Westbrook Management Centre Ltd Vancouver BC \$172,603.

Research contracts \$86,191—University of British Columbia Van-couver BC \$41,476.

Other \$85,665—Veterinary service \$10,426; Salesmen's travel and administrative expense \$75,239—Tetrad Consultants Ltd Ottawa Ont \$75,239.

Other Services \$14,214,546

Contract administration—DSS (service charges) \$2,244,817—Gov-ernment of Canada—Supply and Services Hull Que \$2,244,817.

Contracted building cleaning \$228,061—Alempia Maintenance Ltd Sardin BC \$42,910, Government of Canada—Public Works Willow-dale Ont \$30,070, Modern Building Cleaning Saskatoon Sask \$28,878, Phil's Janitor Service Mission BC \$28,360.

Data processing services and purchase of computer software \$1,228,945—Data Encoding Ltd Ottawa Ont \$71,815, Datacrown Inc Willowdale Ont \$79,860, Dataline Inc Toronto Ont \$832,744.

Hospitality \$57,933

Laundry, dry cleaning, and related services \$117,360

Membership fees \$27,459

Photography services except motion pictures \$1,457

Storage and warehousing \$16,095

Temporary help services \$1,650,742—Barbara's Office Personnel Ltd Ottawa Ont \$159,527, Bradson Personnel Pool Ottawa Ont \$212,732, Contempro Service Inc Ottawa Ont \$51,845, Dot Person-nel Services Islington Ont \$35,480, Drake Personnel Ottawa Ont \$26,128, The 500 Selection Services Ltd: Edmonton Alta \$61,917; Ottawa Ont \$118,257, Kelly Service Ltd Toronto Ont \$31,136, Leading Edge Kingston Ont \$58,672, MacDonald Brisson Personnel Ltd Ottawa Ont \$85,629, Manpower Temporary Services Saskatoon Sask \$31,682, Office Assistance Vancouver BC \$25,435, Office Overload: Kingston Ont \$65,289; Toronto Ont \$75,508, H Quevillon Montreal Que \$43,857, Selective Placements Ltd Ottawa Ont \$41,955, Temporary Office Personnel Prince Albert Sask \$34,086, Total Employment Services Ottawa Ont \$62,696, Victor Temporary Services Ottawa Ont \$97,150.

Other business services \$8,641,677—Snow removal \$184,002—Antonio Danis et Fils Inc St Jerome Que \$84,427, Entreprises Hector Auclair Laval Que \$31,023, R McCormick and Sons Springhill NS \$26,959; maintenance of offenders under suspension of parole \$1,328,551—Government of: Alberta Edmonton Alta \$328,453; British Columbia Victoria BC \$284,103; Newfoundland St John's Nfld \$34,372; Nova Scotia Halifax NS \$39,683; Quebec Quebec Que \$616,687; maintenance of inmates \$4,967,423—Government of: Alberta Edmonton Alta \$402,920; British Columbia Victoria BC \$1,289,867; Manitoba Winnipeg Man \$129,848; Newfoundland St John's Nfld \$383,211; Northwest Territories Yellowknife NWT \$111,036; Nova Scotia Halifax NS \$128,303; Ontario Toronto Ont \$369,619; Quebec Quebec Que \$2,005,536; Saskatchewan Regina Sask \$125,367; sales commissions \$549,575—Tetrad Consultants Ltd Ottawa Ont \$549,575; other misc services including telephone answering service \$1,612,126—Rev J Downs Lansdowne Ont \$33,520, Dumas Gerard Transport Montreal Que \$51,930, Govern-ment of Canada Supply and Services \$205,915, J H McKenzie \$27,007, Native Counselling of Alberta Edmonton Alta \$33,344, Native Counselling Service of Canada Edmonton Alta \$34,494, A Richer et Fils Inc Terrebonne Que \$52,554, Scott Paper Co New Glasgow NS \$48,206, A Smith Springhill NS \$30,570.

National Parole Board \$678,085

Engineering Services \$565

Legal Services \$23,054

Protection Services \$27,899

Protection services \$27,899—Government of Canada—Correctional Services Ottawa Ont \$27,182.

Training and Educational Services \$58,877

Education: university and college \$1,705

Staff development and training (Public Service Commission) \$38,114—Government of Canada—Public Service Commission Ottawa Ont \$38,114.

Training of public servants—Other \$19,058

Other Professional Services \$397,323

Management consultants \$154,014—Government of Canada—Sup-ply and Services/Bureau of Management Consultants Ottawa Ont \$140,938.

Research contracts \$84,450—S Lloyd Ottawa Ont \$27,500 (Con-ference Planning, Board Member Orientation, Handbook Prepara-tion).

Other \$158,859—Fees paid to individuals to act as Community Board Members \$120,416; other professional services \$38,443.

Other Services \$170,367

Contract administration—DSS (service charges) \$18,800

SOLICITOR GENERAL—Continued

Data processing services and purchase of computer software \$6,384
Hospitality \$29,936
Membership fees \$1,366
Motion picture production and distribution \$9,035
Non-professional personal service contracts \$7,767
Photography services except motion pictures \$2,805
Temporary help services \$75,618
Other business services \$18,656

Royal Canadian Mounted Police \$31,287,446**LAW ENFORCEMENT PROGRAM \$31,287,446****Accounting Services \$67,948**

Accounting services \$67,948—Supply and Services Canada Ottawa Ont \$35,704.

Engineering Services \$781,260

Other \$781,260—Ampex Canada Inc Bramalea Ont \$246,336, Canadian Motorola Electronics Willowdale Ont \$517,571.

Health and Welfare Services \$8,815,273

Hospital services \$1,334,681—Doctor Everett Chalmers Hospital Fredericton NB \$48,922, Health Services Centre Winnipeg Man \$46,519, Department of National Defence Ottawa Ont \$258,666, Pasqua Hospital Regina Sask \$33,072, Reddy Memorial Hospital Westmount Que \$115,634, Shaughnessy Hospital Vancouver BC \$68,247, Sunnybrook Hospital Toronto Ont \$45,184, Department of Veterans Affairs Winnipeg Man \$44,123.

Welfare services \$28,509

Other health services \$7,452,083—Pharmacie Bazar Westmount Que \$31,845, Dr J A Fleming Ottawa Ont \$145,541, Dr Juan Gareau Montreal Que \$70,284, Dr Paul Greenacre Ottawa Ont \$44,477, Dr William J Imru Toronto Ont \$26,274, Dr J W R LeBlond Regina Sask \$61,314, Dr Patrick Roy Ottawa Ont \$38,013, Dr Eva Ruonicki Toronto Ont \$29,699, Dr Jacques Simard St Laurent Que \$26,098, Shaughnessy Veterans Medical Vancouver BC \$32,252, Department of Veterans Affairs Dartmouth NS \$86,565, Department of Veterans Affairs Willowdale Ont \$77,407, Dr N C Yeung Vancouver BC \$48,333.

Legal Services \$690,106

Legal services \$690,106—E M Cullitt Regina Sask \$47,591, Lamontagne Mongeau and Banville Montreal Que \$191,926, Ogilvy Renault Montreal Que \$33,294, Cyrville Potvin Sillery Que \$45,189, Yarosky Fish Zigman Isaacs and Daviault Montreal Que \$64,115.

Protection Services \$3,008,146

Protection services \$3,008,146—BC Protection Services Vancouver BC \$429,418, Canadian Corps of Commissioners Edmonton Alta \$114,404, Halifax NS \$94,758, Montreal Que \$358,720, Ottawa Ont \$895,118, Regina Sask \$469,983, Saint John NB \$103,141, St John's Nfld \$87,459, Toronto Ont \$95,067, Vancouver BC \$114,520, Winnipeg Man \$114,943.

Scientific Services \$347,666

Scientific services, excluding consultants \$347,666—G A Grant Scientific Consultants Ltd Ottawa Ont \$43,949, National Research Council Ottawa Ont \$131,594, University of Victoria Victoria BC \$45,000, Versaterm Systems Ltd Ottawa Ont \$35,681.

Training and Educational Services \$1,399,319

Education: elementary, secondary, and special (including vocational) \$24,436

Education: university and college \$266,985

Staff development and training (Public Service Commission) \$155,198

Teachers and instructors on contract \$667,037

Training of public servants—Other \$285,663

Other Professional Services \$453,583

Data processing consultants \$7,814

Management consultants \$395,284—Adga Ltd Ottawa \$60,304, Supply and Services Canada Ottawa Ont \$225,547.

Other \$50,485

Other Services \$15,724,145

Contract administration—DSS (service charges) \$2,486,856—Supply and Services Canada Ottawa Ont \$2,486,856.

Contracted building cleaning \$2,807,085—Advance Cleaning Service Regina Sask \$186,978, Bee Clean Co of Canada Ltd Edmonton Alta \$89,298, Danco Building Maintenance Victoria BC \$25,890, Modern Building Cleaning Regina Sask \$77,405, Oxford Building Cleaning Winnipeg Man \$106,488, P A Janitorial Service and Supply Ltd Prince Albert Sask \$27,423, Public Works Canada Ottawa Ont \$125,508, Revenue Canada Taxation Ottawa Ont \$32,010, Sani Building Cleaning Edmonton Alta \$40,776.

Data processing services and purchase of computer software \$1,389,935—Alphatech Ltd Ottawa Ont \$39,587, Atlantic Management Systems Inc Philadelphia Pen USA \$46,585, Bailey and Rose Ltd Ottawa Ont \$47,099, Boole and Baggage Inc Sunnyvale Calif USA \$55,882, Computed Systems Ltd Ottawa Ont \$136,123, Comshare Limited Ottawa Ont \$34,528, The 500 Selection Ottawa Ont \$63,696, IBM Canada Ottawa Ont \$80,175, On Line Software International River Edge NJ USA \$43,076, Rockwell International Corp Anaheim California USA \$85,290, Solicitor General Department Ottawa Ont \$40,000, Supply and Services Canada Ottawa Ont \$133,683, Systemhouse Ltd Ottawa Ont \$128,261, Canadian Government Printing Office Ottawa Ont \$114,513.

Hospitality \$148,984

Laundry, dry cleaning, and related services \$167,154

Membership fees \$291,762—International Criminal Police St Cloud France \$279,217.

Motion picture production and distribution \$8,305

Other real estate services (management, appraisal, etc.) \$2,545,123—Public Works Canada Ottawa Ont \$2,545,123.

Photography services except motion pictures \$26,979

Temporary help services \$427,057

Other business services \$5,424,905—Cal-Wayne Svcs Ltd Sherwood Park Alta \$26,609, Can-Drive Services Ltd North Vancouver BC \$52,225, Clarkson Gordon St John's Nfld \$32,066, City of Edmonton Edmonton Alta \$29,925, Tim McGahey Productions Ottawa Ont \$43,140, Metropolitan Toronto Police Toronto Ont \$25,123, Micro-Can Ltd Ottawa Ont \$37,319, National Capital Commission Ottawa Ont \$28,721, National Defence Headquarters Ottawa Ont \$179,946, Government of Newfoundland St John's Nfld \$59,291, Precision Micrographic Services Ltd Vancouver BC \$45,246, Supply and Services Canada Ottawa Ont \$109,943, Treasurer of Ontario Toronto Ont \$462,680, Minister of Finance Charlottetown PEI \$34,767, Fredericton NB \$119,051, Halifax NS

SOLICITOR GENERAL—Concluded

\$108,103, Regina Sask \$106,453, Victoria BC \$102,198, Winnipeg Man \$103,338, Que \$419,712.

SUPPLY AND SERVICES \$112,479,360**Department \$56,826,414****SERVICES PROGRAM \$19,128,859****Accounting Services \$1,886,878**

Accounting services \$1,886,878—Clarkson & Gordon Ottawa Ont \$42,860, Cooper & Lybrand & Currie Ottawa Ont \$64,904, Donnelly Tyrie & Associates Ltd Ottawa Ont \$97,973, F D P Consultants Ottawa Ont \$60,063, Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont \$967,874, Government of Canada—Supply and Services General Accounting Finance Branch Hull Que \$275,275, William A Hunter Ltd Toronto Ont \$69,316, Rochford & Associates Ottawa Ont \$41,360, Samson Belair et Associates Montreal Que \$39,108, H Denis Tremblay & Associates Montreal Que \$51,150, George A Welch & Company Ottawa Ont \$99,719.

Engineering Services \$26,696

Engineering consultants (construction) \$26,696

Legal Services \$1,841**Protection Services \$632,537**

Protection services \$632,537—Canadian Corps of Commissioners Ottawa Ont \$628,151.

Training and Educational Services \$726,252

Education: university and college \$28,588

Staff development and training (Public Service Commission) \$194,771—Government of Canada Public Service Commission Ottawa Ont \$162,364.

Training of public servants—Other \$502,893—Government of Canada—Public Service Commission Ottawa Ont \$28,379, Honeywell Ltd Willowdale Ont \$48,580, The Society of Management Accountants of Ontario Ottawa Ont \$52,135.

Other Professional Services \$12,761,006

Data processing consultants \$2,373,492—Abatic Consulting Services Ltd Ottawa Ont \$74,089, Automation Centre of Ottawa Ottawa Ont \$83,759, Bailly & Rose Consultants Ottawa Ont \$60,652, Bonaventure Design & Programming Ottawa Ont \$117,719, Canada Systems Group Mississauga Ont \$104,283, Computer Systems Ltd Ottawa Ont \$50,402, Data Conversion Service Ltd Willowdale Ont \$32,136, Data Logic Canada Ottawa Ont \$143,200, A-1 Data Services Ottawa Ont \$35,972, Dynake Corporation Ottawa Ont \$59,525, Ducros Meilleur Roy & Associates Ottawa Ont \$139,420, Federal Systems of Canada Ottawa Ont \$245,997, Government of Canada—Supply and Services General Accounting Services Finance Branch Hull Que \$81,749, Hickley Partners Incorporation Ottawa Ont \$27,470, Honeywell Limited Willowdale Ont \$151,029, Infomart Toronto Ont \$165,776, R D Nickel and Associates Cambridge Ont \$83,028, Quasar Systems Ottawa Ont \$25,840, System House Limited Ottawa Ont \$46,488, Technetronic Incorporation Ottawa Ont \$41,606, The Laurier Group Ottawa Ont \$48,995, Victor Temporary Services Toronto Ont \$32,114, Versatarm Systems Limited Ottawa Ont \$85,953.

Management consultants \$10,387,514—EAC Amy Ottawa Ont \$122,656, Ad-lantic Moncton Ltd Don Mills Ont \$63,041, Aleph Consulting Ltd Ottawa Ont \$46,407, Arthur Anderson Ottawa Ont \$188,165, Pierre Astel Hull Que \$30,900, Aulden Projects Ltd Chester NS \$127,343, Bailey & Rose Consultants Ottawa Ont

\$59,850, Y Bajard Assoc Vancouver BC \$33,515, Stephen J Bancroft Ottawa Ont \$36,195, Lloyd Baron Vancouver BC \$56,671, Bellis Assoc Ltd Toronto Ont \$94,805, Berger Heatherington Assoc Edmonton Alta \$108,541, Mr Robert Boase Ottawa Ont \$61,122, T E Body & Assoc Ottawa Ont \$96,303, Gestion Boesvech Inc Saint Jean Que \$84,524, Bonaventure Design & Programming Ottawa Ont \$33,316, Burns Cooper Hynes Ltd Toronto Ont \$48,988, Dudley F Burrows Nepean Ont \$35,385, Mance C Carbery Ottawa Ont \$36,192, CEIGR Montreal Que \$125,018, Marc Chognon Ottawa Ont \$35,195, Civix Consultants Ltd Toronto Ont \$138,369, Gerald E Comeau Assoc Inc Montreal Que \$177,990, Comeau Bayle Inc Montreal Que \$28,317, Continental Public Relations Toronto Ont \$191,889, Cooperative D'animation Consultants Montreal Que \$26,149, Cossette Associates Ottawa Ont \$436,478, Gestrim Crelcel Inc Laval Que \$33,069, Dannis Mgt Ltd Ottawa Ont \$72,174, Data Stream Data Mgt Consulting Services Ottawa Ont \$35,767, Mr James F Davidson Ottawa Ont \$31,013, Genevieve Dery Rigaud Que \$33,600, David Devine Ottawa Ont \$25,299, Peter Dobbin Ottawa Ont \$44,969, DPA Consulting Ltd \$205,934, Raymond Ducharme & Assoc Montreal Que \$29,862, Ducros Meilleur Roy & Assoc Ottawa Ont \$95,296, D J Duncan & Assoc Montreal Que \$31,414, Econosult Inc Montreal Que \$125,017, Federal Systems of Canada Ottawa Ont \$60,566, Ferro-mesh of Canada Ltd Ottawa Ont \$54,123, Gere Gestion Des Ressources Ltd Ottawa Ont \$69,439, Government of Canada Treasury Board Ottawa Ont \$73,347, Government of Canada Supply and Services Audit Service Bureau Ottawa Ont \$52,683, Government of Canada Supply and Services Bureau of Management Consulting Ottawa Ont \$91,091, Government of Canada—Supply and Services Supply Revolving Fund Hull Que \$49,172, Government of Canada—Supply and Services General Accounting Services Finance Branch Hull Que \$634,808, Robert F Gowan Ottawa Ont \$48,219, Richard Gerard Graham Ottawa Ont \$34,400, Group Centre 'Plus' Inc Montreal Que \$94,009, Hamilton and Associates Ottawa Ont \$51,834, Berger Heatherington Ottawa Ont \$108,775, Hickley Partners Incorporation Ottawa Ont \$28,430, The Houston Group Communicates Toronto Ont \$126,153, John Houston Hull Que \$45,019, Albert Hughes Ottawa Ont \$26,759, IEA Consulting Charlottetown PEI \$54,150, Infomart Toronto Ont \$40,653, Inner Tech Development Ltd Cumberland Ont \$82,393, International Resource Development Corporation Dartmouth NS \$63,637, Kara Consulting Ottawa Ont \$25,810, S A Kelly Management Consulting Ltd Ottawa Ont \$58,733, Kerry Management Services Limited Ottawa Ont \$44,180, Kevin Knight Management Ottawa Ont \$57,741, Lalonde Girouard Letendre & Assoc Montreal Que \$73,279, L Paul Leclerc Laval Que \$50,665, A Lewinson Corporation Ottawa Ont \$52,200, M5 Advertising Ottawa Ont \$152,502, J J McKeage and Associates Ltd Halifax NS \$161,034, Miller-Wilson & Corp Ottawa Ont \$180,033, James S Molnar & Assoc Ont \$41,269, MSR Ltd Ottawa Ont \$30,828, National Planning Consultants Ottawa Ont \$42,875, Murray Nicholas & Assoc Inc Ottawa Ont \$42,147, Niva Writing Services Ltd Ottawa Ont \$37,165, Officesmiths Inc Ottawa Ont \$54,425, Dixon O'Neil and Assoc Inc Ottawa Ont \$152,260, Rowland Philipp & Assoc Ottawa Ont \$47,188, Plan Tel Inc Montreal Que \$38,631, Gaucher Pringle Montreal Que \$40,615, Quasar Systems Ottawa Ont \$42,462, John Sharp Ottawa Ont \$83,774, Sebald International Ottawa Ont \$76,072, The Sebis Group Ottawa Ont \$96,833, Societe Generale d'Informatique Montreal Que \$74,169, S & S Software Ltd Ottawa Ont \$25,093, Studio Communications Ltd Toronto Ont \$88,848, Systems and Management Strategy Ottawa Ont \$32,824, The Ottawa Board of Education Ottawa Ont \$39,898, Mr George M Thomas Ottawa Ont \$26,274, Touche Ross and Company Ottawa Ont \$30,000, Transconsult Ltd Montreal Que \$63,445, John A Turnbull Prescott Ont \$44,098, Juan Volero Hull Que \$50,757, R S Wallace & Associates Ltd Manotick Ont \$87,964, Westerlund-Emond Ltd Toronto Ont \$271,463, Words Association Writers & Editors Wakefield Que \$28,950, Wordsworth Communications Services Winnipeg Man \$179,606.

SUPPLY AND SERVICES—Continued

Other Services \$3,093,649

Contract administration—DSS (service charges) \$866,965—Government of Canada—Supply and Services Supply Revolving Funds \$854,629.

Data processing services and purchase of computer software \$1,020,476—Atlantic Management Services Philadelphia Pa USA \$29,559, CIDA Hull Que \$185,319, Computer Science Canada Montreal Que \$261,151, Datacrown Willowdale Ont \$207,182, Government of Canada—Supply and Services General Accounting Services Finance Branch Hull Que \$105,870, Infomart Toronto Ont \$108,946, Management Science America Toronto Ont \$31,500 I P Sharp and Associates Toronto Ont \$43,763.

Hospitality \$20,600

Membership fees \$10,691

Motion picture production and distribution \$37

Non-professional personal service contracts \$2,394

Photography services except motion pictures \$32,066

Storage and warehousing \$37,556—Government of Canada—Supply and Services/Supply Revolving Fund Hull Que \$35,030.

Temporary help services \$956,337—Action Personnel Ottawa-Hull Ottawa Ont \$36,386, Barbara Office Personnel Ltd Ottawa Ont \$210,020, Bradson's Personnel Pool Ottawa Ont \$121,707, Contempro Services Inc Ottawa Ont \$37,175, Econosult Inc Montreal Que \$25,524, MacDonald & Brisson Ottawa Ont \$34,967, Office Overload Ottawa Ont \$31,581, Pollack Personnel Ottawa Ont \$69,068, Portage Personnel Hull Que \$33,137, Prologic Systems Limited Ottawa Ont \$117,884, The 500 Ottawa Ont \$32,604, Victor Temporary Services Toronto Ont \$41,251.

Other business services \$146,527—Government of Canada—Supply and Services/Audit Bureau Ottawa Ont \$30,300, Government of Canada—Supply and Services/General Accounting Service Finance Branch Hull Que \$26,157.

SUPPLY PROGRAM \$37,697,555

CANADIAN GOVERNMENT EXPOSITIONS CENTRE \$8,753,003

Training and Educational Services \$2,265

Education: university and college \$250

Staff development and training \$2,015

Other Professional Services \$8,595,498

Management consultants \$102,677—Arthur Anderson & Co Ottawa Ont \$102,677.

Other \$8,492,821—Acro Display Saskatoon Sask \$26,126, Aro-Cut Mounting Scarborough Ont \$88,814, Barber & McMurray Knoxville Ten USA \$45,633, Bedco Laval Que \$66,476, Canadian Government Photo Centre Ottawa Ont \$397,050, Chairman Mills Toronto Ont \$157,475, Circus Communications Ottawa Ont \$31,600, Color Craft Deux Montagnes Que \$41,783, Computer Signs Systems Markham Ont \$76,415, Construction Management Inc Knoxville Ten USA \$372,340, Conventions Unlimited Richmond BC \$59,483, Creative Concepts Montréal Qué \$92,875, Creative Concepts Ottawa Ont \$88,465, Design & Communications Westmont Que \$81,464, Armit Dhanjal Ottawa Ont \$25,972, Disney Display Toronto Ont \$449,128, Engineering Model Assoc Thornhill Ont \$36,376, Exhibit 4 Lachine Que \$281,211, Expo Graphics Hull Que \$442,732, Fabriplex Montreal Que \$52,942, Fedor Expositions Montreal Que \$84,746, R B Ferguson Ottawa Ont \$43,506, Government of Canada—Revenue Taxation Ottawa Ont \$40,144, Hanna Design Don Mills Ont \$212,668, Hempton

Crop Kanata Ont \$26,600, Hi-Signs Edmonton Alta \$62,749, A Hordas Design Calgary Alta \$96,049, Infomart Toronto Ont \$185,000, Intertask Ottawa Ont \$113,766, Jambor Osborne Toronto Ont \$58,382, Kedoke Toronto Ont \$319,469, L A Design Ottawa Ont \$38,710, Lindsay Models & Design Vancouver BC \$58,162, McNichol Stevenson Scarborough Ont \$207,170, Newton Display Manchester Eng \$39,000, Northern Specialties New Glasgow NS \$46,350, Saunders Moe Fardave Ottawa Ont \$60,980, Show-off Display Halifax NS \$40,912, Smith-Scott Consultants Dorval Que \$462,146, Spectralite Trois-Rivières Qué \$231,934, Sprung Structures Calgary Alta \$159,400, Struthers Associates Regina Sask \$35,801, Sunpower Ottawa Ont \$258,593, Superior Stamp & Stencil Vancouver BC \$38,356, M Thibeault Quebec Que \$30,078, Tucker Conversion Winnipeg Man \$54,000, Western Display Richmond BC \$195,469.

Other Services \$155,240

Data processing services and purchase of computer software \$56,825—Data Crown Inc Willowdale Ont \$56,403.

Membership fees \$330

Temporary help services \$86,419

Other business services \$11,666

CANADIAN GOVERNMENT PRINTING OFFICE \$749,171

Protection Services \$111,077

Protection services \$111,077—Supply and Services Ottawa Ont \$111,077.

Training and Educational Services \$48,877

Training of public servants—Other \$48,877

Other Professional Services \$66,872

Data processing consultants \$7,500

Management consultants \$45,199—Systemhouse Ottawa Ont \$32,608.

Other \$14,173

Other Services \$522,345

Data processing services and purchase of computer software \$224,835—Al Data Services Ltd Ottawa Ont \$112,626, Automation Center of Ottawa Ltd Ottawa Ont \$27,468, Data Encoding System Ltd Ottawa Ont \$27,368, Data Key System Ltd Ottawa Ont \$35,073.

Hospitality \$964

Membership fees \$3,094

Storage and warehousing \$152,244—Government of Canada—Supply and Services Ottawa Ont \$150,984.

Temporary help services \$141,208

CANADIAN GOVERNMENT PUBLISHING CENTRE \$820,539

Legal Services \$2,170

Protection Services \$23,565

Training and Educational Services \$23,223

Training of public servants—Other \$23,223

Other Professional Services \$68,498

Data processing consultant \$64,465—Systemhouse Ltd Ottawa Ont \$59,465.

Other \$4,033

SUPPLY AND SERVICES—Continued

Other Services \$703,083

Data processing services and purchase of computer software \$703,083—Government of Canada—Supply and Services Ottawa Ont \$675,693.

DEFENCE PRODUCTION \$99,588

Other Services \$99,588

Other business services \$99,588—Government of Canada—Department of Supply and Services Ottawa Ont \$99,588.

GENERAL SUPPLY \$12,180,989

Accounting Services \$37,147

Engineering Services \$215,237

Engineering services \$215,237—Canus Technical Services Ltd Ottawa Ont \$176,319.

Legal Services \$286,379

Legal services \$286,379—Government of Canada—Department of Justice Ottawa Ont \$189,186, W W Reid Ottawa Ont \$29,206.

Protection Services \$412,152

Protection services \$412,152—Canadian Corps of Commissionaires Ottawa Ont \$52,438, Government of Canada—Department of Supply and Services Ottawa Ont \$104,969, National Protective Service Ottawa Ont \$33,455.

Scientific Services \$64,822

Scientific services, excluding consultants \$64,822

Training and Educational Services \$482,219

Education: elementary, secondary, and special (including vocational) \$4,193

Education: university and college \$37,394

Training of public servants—Other \$440,632—Government of Canada—Public Service Commission Ottawa Ont \$410,301.

Other Professional Services \$2,694,230

Management consultants \$2,572,585—A B T Associates of Canada Ottawa Ont \$26,294, Cogesult Inc Montreal Que \$217,654, Computer Sciences Canada Ottawa Ont \$35,373, C M C Canadian Media Corporation Toronto Ont \$1,541,706, Government of Canada—Department of Supply and Services Ottawa Ont \$202,000, Hexagon Computer Systems Inc Ottawa Ont \$32,700, Landsdowne Consulting Group Inc Ottawa Ont \$27,489, R C D Laughton Ottawa Ont \$25,000, Lemmex Ottawa Ont \$46,220, Monad System Ottawa Ont \$31,725, Price Waterhouse Toronto Ont \$30,700, Systemhouse Ltd Ottawa Ont \$81,319.

Research contracts \$106,018

Other \$15,627

Other Services \$7,988,803

Data processing services and purchase of computer software \$4,473,772—Bailey and Rose Ltd Ottawa Ont \$76,562, Bonaventure Design Ltd Ottawa Ont \$45,862, Canada Systems Group Ottawa Ont \$151,992, Compucraft Systems Ltd Ottawa Ont \$58,512, Computel Systems Ltd Ottawa Ont \$1,440,984, Didak Management Services Ottawa Ont \$614,904, Government of Canada—Department of Supply and Services Ottawa Ont \$292,826, Hexagon Computer Systems Ltd Ottawa Ont \$85,638, Industrial Life Technical Services Inc Montreal Que \$889,219, Information Science Industries Ltd Ottawa Ont \$91,360, Imata Systems Corp Ottawa Ont \$35,000, David McCann Toronto Ont \$41,635, Somapro Ltd Ottawa Ont \$79,363, Systemhouse Ltd

Ottawa Ont \$533,774, Wylie Marketing Services Toronto Ont \$34,520.

Hospitality \$31,038

Membership fees \$21,126

Motion picture production and distribution \$11,696

Photography services except motion pictures \$42,826

Storage and warehousing \$28,035

Temporary help services \$1,139,647

Other business services \$2,240,663

UNSOLICITED PROPOSALS \$15,094,265

Scientific Services \$15,094,265

Scientific services \$15,094,265—Algoma Steel Corp Ltd Sault Ste Marie Ont \$162,666, Archipelago Marine Research Victoria BC \$50,000, Arctic Canada Ltd Kanata Ont \$136,178, Arctic Laboratories Ltd Inuvik NWT \$33,118, Atmolsair Ltée St-Chrysostome Que \$31,344, BC Fruit Growers Association Kelowna BC \$38,000, Barringer Magenta Ltd Rexdale Ont \$268,820, Beak Consultants Ltd Richmond BC \$225,277, Beaver Underground Structures Ltd Dorval Que \$596,000, Bell Northern Research Ottawa Ont \$159,411, Bio-Conseil Inc Quebec Que \$112,951, Bio-Environmental Services Ltd Georgetown Ont \$76,430, Bristol Aerospace Ltd Winnipeg Man \$443,920, British Columbia University Vancouver BC \$100,000, CBCL Ltd Halifax NS \$88,832, CTF Systems Inc Port Coquitlam BC \$58,003, Calgary University Calgary Alta \$113,781, Canadian Astronautics Ltd Ottawa Ont \$57,500, Canadian Pacific Consulting Montreal Que \$31,089, Canviro Consultants Ltd Kitchener Ont \$213,792, Caulfield Creative Arts Ltd Sherwood Park Alta \$117,111, Centre de Recherche Industrielle du Québec Ste-Foy Que \$92,013, Coal Mining Research Centre Edmonton Alta \$37,000, Cominco Ltd Mississauga Ont \$40,771, Les Consultants Sogem Inc Longueuil Que \$63,184, Control Data Canada Ltd Ottawa Ont \$296,423, DAF Indal Ltd Mississauga Ont \$250,000, D-G Instruments Ltd Kanata Ont \$25,000, DSL Dynamic Sciences Ltd St-Laurent Que \$184,608, Damas & Smith Ltd Ottawa Ont \$84,181, Dearborn Chemical Co Ltd Mississauga Ont \$232,979, Dearborn Environmental Consulting Services Mississauga Ont \$37,000, Dendron Resource Surveys Ltd Ottawa Ont \$32,539, Les Designers Douglas Ball Inc Ste-Anne-de-Bellevue Que \$56,500, Digital Methods Ltd Canada Systems Group Ottawa Ont \$103,890, Dobrocky Seatech Ltd Sidney BC \$242,000, Donald Carter Ste-Foy Que \$60,000, Eco-Research Ltd Pointe-Claire Que \$52,889, Entomological Society of Canada Ottawa Ont \$41,947, EVS Consultants Ltd North Vancouver BC \$102,398, Federation of Ontario Naturalists Don Mills Ont \$38,450, Fundy Isles Marine Enterprises Ltd NB, \$34,468, Gem Systems Inc Willowdale Ont \$80,648, Gen Eng Ltd Toronto Ont \$35,851, Geortec Ltd St John's Nfld \$27,800, German & Milne Inc Westmount Que \$72,468, Glenayre Electronics Ltd North Vancouver BC \$98,430, Goodwood Data Systems Ltd Carleton Place Ont \$39,199, Gore & Storrie Ltd Toronto Ont \$70,000, Grape Growers Association of British Columbia Kelowna BC \$125,507, Gregory Geoscience Ltd Ottawa Ont \$26,181, Groupe Technique DTA Inc St-Felicien Cte Roberval \$31,500, Guelph University Guelph Ont \$45,311, Harrison Williams & Assoc Ltd Ottawa Ont \$92,293, Hickling-Johnston Ltd Ottawa Ont \$109,200, Hicom Design Ltd Kanata Ont \$65,400, HiTech Canada Ltd Ottawa Ont \$49,195, Huntce (70) Ltd Scarborough Ont \$40,000, Hunter & Associates Mississauga Ont \$84,254, Huntsman Marine Laboratories St-Andrews NB \$28,048, Inco Limited Toronto Ont \$78,785, Infomart Toronto Ont \$191,600, Interactive Circuits & Systems Ltd Ottawa Ont \$40,000, Internav Ltd Sydney NS \$133,660, Institut National de la Recherche Scientifique Ste-Foy Que \$49,355, International Submarine Engineering Ltd Port Moody BC \$35,369, Jatel Communications

SUPPLY AND SERVICES—Concluded

Systems Ltd Kanata Ont \$165,945, Jean Béland & Associés Inc Neufchâtel Que \$90,000, Ker Priestman & Associates Ltd Victoria BC \$26,494, LGL Limited Sidney BC \$65,732, LGL Ltd Toronto Ont \$200,000, Lady Davis Research Institute Montreal Que \$27,739, Lakehead University Thunder Bay Ont \$42,234, Laval Université Québec Que \$39,123, Laval Université Ste-Foy Que \$86,426, Litton Systems Canada Ltd Rexdale Ont \$125,300, MPB Technologies Inc Ste-Anne-de-Bellevue Que \$109,324, MacDonald Dettwiler & Assoc Ltd Richmond BC \$415,769, MacLaren Plansearch Ltd Fredericton NB \$102,925, McGill University Montreal Que \$119,113, Marine Lobster Farms Ltd Charlottetown PEI \$142,000, Marshall Macklin Monaghan Ltd Don Mills Ont \$194,281, Memorial University of Nfld St John's Nfld \$48,480, Miller Communications Systems Ltd Kanata Ont \$160,926, Monitek Ltd Concord Ont \$473,462, Montreal University Montreal Que \$26,303, Morrison Hershfield Burgess & Huggins Ltd Toronto Ont \$83,186, Muirhead Systems Ltd Rexdale Ont \$116,014, Nova Scotia Research Foundation Corp Dartmouth NS \$48,078, Ocean Marine Technologies Ltd Halifax NS \$44,978, Ontario Research Foundation Mississauga Ont \$254,196, Optech Incorporated Downsview Ont \$108,789, Opto-Electronics Ltd Oakville Ont \$180,358, Optotek Ltd Ottawa Ont \$331,168, Peat Marwick and Partners Ottawa Ont \$178,941, Photovac Incorporated Thornhill Ont \$77,666, Pierre Morel Architecte Sillery Que \$36,432, Université du Québec à Montreal Montreal Que \$92,285, Queen's University Kingston Ont \$140,939, Remotec Applications Inc St John's Nfld \$71,385, Research & Productivity Council Fredericton NB \$40,746, Richard W Welsford Research Group Ltd Halifax NS \$88,751, Roche Associés Ltée Ste-Foy Que \$69,301, Rupke & Associates Ltd Bradford Ont \$44,577, SCS Consultants Inc Ottawa Ont \$25,596, SDB Recherche Ltée Montmagny Que \$49,774, SED Systems Inc Saskatoon Sask \$23,105, SNC Inc Montreal Que \$62,730, Saskatchewan Research Council Saskatoon Sask \$58,537, Saskatchewan University Saskatoon Sask \$25,471, Seakem Oceanography Ltd Sidney BC \$232,837, Seix Inc Thornhill Ont \$229,525, Semicco Inc Cté St-Hyacinthe Que \$60,000, Services Convento-Braille Cypihat Galarneau Hull Que \$135,902, Simon Fraser University Burnaby BC \$117,770, Sodispro Technologies Ltée St-Hyacinthe Que \$88,000, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$282,748, Spartan of Canada Ltd London Ont \$457,752, Tek-trend International Ltd Lachute Que \$50,000, Toronto University Toronto Ont \$64,836, Urgel Delisle & Ass Cté St-Hyacinthe Que \$54,452, Victoria University Victoria BC \$25,741, W & W Radiological & Environmental Services Inc Willowdale Ont \$41,832, Welding Institute of Canada Oakville Ont \$27,131, University of Western Ontario London Ont \$68,921, The City of Winnipeg Winnipeg Man \$32,000, Woodbridge Reed & Associates Ltd Vancouver BC \$174,758, Zenon Environmental Enterprises Ltd Hamilton Ont \$155,039, 109282 Canada Ltée Montreal Que \$40,500, 430451 Ontario Ltd Kitchener Ont \$69,683.

Statistics Canada \$55,652,946**Accounting Services \$149,473**

Accounting services \$149,473—Audit Service Bureau Ottawa Ont \$147,068.

Protection Services \$716,880

Protection services \$716,880—Canadian Corps of Commissioners Ottawa Ont \$643,764, National Protection Services Ltd Ottawa Ont \$34,096.

Training and Educational Services \$387,984

Education: elementary, secondary, and special (including vocational) \$11,373

Education: university and college \$48,581

Staff development and training (Public Service Commission) \$62,897—Public Service Commission Ottawa Ont \$56,047.

Teachers and instructors on contract \$156,948

Training of public servants—Other \$108,185

Other Professional Services \$1,618,050

Data processing consultants \$445,730—Fisheries & Marine Assoc Ltd Ottawa Ont \$41,727, Honeywell Ltd Willowdale Ont \$27,450, Intellitech Canada Ltd Ottawa Ont \$68,134, S & S Software Ltd Ottawa Ont \$89,066, The Genesys Group Ottawa Ont \$137,770.

Management consultants \$199,733—Bureau of Management Consultants Ottawa Ont \$159,246, Kora Consulting Associates Ltd Ottawa Ont \$40,487.

Research contracts \$218,817—Carnegie Mellon University Pittsburgh Pa USA \$29,694.

Other \$753,770—Non-personal \$716,684—Canadian Law Information Council Ottawa Ont \$32,175, Centre for Policy Management Studies Ottawa Ont \$29,500, Heritage Securities Corp Toronto Ont \$38,808, National Legal Aid Research Centre University of Ottawa Ottawa Ont \$25,000, DMR & Associates Ottawa Ont \$91,765, Program Management Alternatives Ottawa Ont \$31,927, Supply and Services Canada Ottawa Ont \$31,520, Territorial Treasurer Whitehorse YT \$40,002, Western Economic Services Ltd Vancouver BC \$36,089; other \$37,086.

Other Services \$52,780,559

Contract administration—DSS (service charges) \$794,854—Supply and Services Canada Ottawa Ont \$794,854.

Data processing services and purchase of computer software \$5,768,676—Alphatext Ltd Ottawa Ont \$230,764, Canada Systems Group Mississauga Ont \$168,600, Computel Systems Ltd Ottawa Ont \$344,943, Computex Centres Ltd Ottawa Ont \$48,434, Data Crown Ottawa Ont \$766,995, DMR & Associates Ottawa Ont \$82,940, Hartt & Page Ltd Ottawa Ont \$89,695, Quasar Systems Ltd Ottawa Ont \$34,170, Revenue Canada Taxation \$3,659,658, Services Techniques Inc Montreal Que \$80,434, Sharon Professional Services Ottawa Ont \$58,036.

Hospitality \$38,498

Laundry, dry cleaning, and related services \$2,198

Membership fees \$16,676

Non-professional personal service contracts \$3,477

Photography services except motion pictures \$115,912—Public Archives Ottawa Ont \$71,787.

Temporary help services \$368,087—Contempro Services Inc Ottawa Ont \$32,832, Kelly Services Ltd Toronto Ont \$31,832, Miss Stacey Temporary Office Services Ottawa Ont \$89,208, Victor Temporary Services Ottawa Ont \$25,700.

Other business services \$45,672,181—Renumeration of Enumerators, Census Commissioners and Statistics Act Employees \$45,404,846; fee for vital statistics \$261,399—Province of: Alberta \$30,355, British Columbia \$33,237, Ontario \$113,761, Quebec \$38,729, Saskatchewan \$26,631; other \$5,936.

TRANSPORT \$157,311,085**Department \$155,036,000****DEPARTMENTAL ADMINISTRATION PROGRAM \$21,937,105**

Accounting Services \$602

Engineering Services \$115,180

Engineering consultants (other) \$115,180—Melville Shipping Ltd Calgary Alta \$115,180.

Health and Welfare Services \$46,874

Para-medical personnel \$35,251—Ottawa YM YWCA Ottawa Ont \$28,881.*Physicians and surgeons \$2,843**Other health services \$8,780*

Protection Services \$884,695

Protection services \$884,695—Canadian Corps of Commissioners Ottawa Ont \$884,695.

Training and Educational Services \$438,582

*Education: elementary, secondary, and special (including vocational) \$7,044**Education: university and college \$10,894**Staff development and training (Public Service Commission) \$111,017*—Public Service Commission Ottawa Ont \$111,017.*Teachers and instructors on contract \$102,580*—Lemmex and Associates Ltd Ottawa Ont \$58,000.*Training of public servants—Other \$207,047*—Government of Canada—Transport Canada Ottawa Ont \$54,580, IBM Canada Ltd Ottawa Ont \$37,028.

Other Professional Services \$1,075,932

Data processing consultants \$537,508—Abatic Consulting Services Ltd Ottawa Ont \$35,428, Bailey and Rose Ltd Ottawa Ont \$34,695, Datacap Ltd Ottawa Ont \$104,954, Hart and Page Ltd Ottawa Ont \$55,485, Hickling-Smith Inc Ottawa Ont \$60,777, Mobius Software Ltd Ottawa Ont \$35,591, Quasar Systems Ltd Ottawa Ont \$87,937, Sharon Professional Services Ottawa Ont \$25,350, Systemhouse Ltd Ottawa Ont \$82,029, Systems and Software Consultants Ottawa Ont \$32,787, Tres Systems Inc Dallas Texas USA \$391,760, VK Computer Systems Inc Ottawa Ont \$70,810.*Management consultants \$538,424*—Government of Canada—Supply and Services Canada Ottawa Ont \$48,001, Iota Consulting Ltd Ottawa Ont \$45,615, Sharon Professional Services Ottawa Ont \$133,707.

Other Services \$19,375,240

Contract administration—DSS (service charges) \$992,270—Government of Canada—Supply and Services Canada Ottawa Ont \$992,270.*Contracted building cleaning \$905,105*—Bordeaux Maintenance Services Waverley NS \$208,077, Canada Capital Building Services Ltd Vanier Ont \$635,437, Souldard Enterprises Ltd Ottawa Ont \$60,790.*Data processing services and purchase of computer software \$1,586,092—A-1 Data Services Ltd Ottawa Ont \$56,414, Alphatex Quebec Ltee Montreal Que \$53,042, The Canada Systems Group (EST) Ltd Mississauga Ont \$31,549, Candle Service Corporation Toronto Ont \$37,375, Computel Systems Ltd Ottawa Ont \$83,306, Datacap Ltd Ottawa Ont \$76,965, Dynakey Corp Ottawa Ont**\$33,476, Government of Canada—Transport Canada Ottawa Ont \$547,618, I P Sharp Associates Ltd Toronto Ont \$29,854, IST Industrial Life (TDF) Ltd Ottawa Ont \$34,976, Maritimes Computers Ltd Halifax NS \$30,784, R D Nickel and Associates Inc Cambridge Ont \$62,600, Les Systemes sur Mesure PB Inc Montreal Que \$96,736, Wood Brown and Associates Consulting Ltd Ottawa Ont \$59,721.**Hospitality \$38,914**Laundry, dry cleaning, and related services \$128,979*—Cornwall Regional Hospital Cornwall Ont \$109,326.*Membership fees \$37,519**Motion picture production and distribution \$46,653*—Wren Communications Montreal Que \$25,742.*Non-professional personal service contracts, \$18,114**Photography services except motion pictures \$27,712**Storage and warehousing \$227**Temporary help services \$373,468*—Bradson Personnel Services Ottawa Ont \$179,587, Harrington Temporary Services Ottawa Ont \$77,720, Temporarily Yours Ottawa Ont \$66,169, Total Employment Services Ottawa Ont \$30,914, Victor Temporary Services Toronto Ont \$148,175.*Other business services \$14,860,187*—Messing and food services \$1,096,876—La Societe Sogsabec Ltee Montreal Que \$1,092,812; operation and maintenance of facilities by contract (except airport facilities) \$699,464—Atlas Power Systems Ltd Cornwall Ont \$191,208, Cape Breton Development Corporation Sydney NS \$161,220, Honeywell Ltd Scarborough Ont \$102,252, Sullivan M and Sons Ltd Sydney NS \$181,782; other professional, technical and special services \$12,884,989—ADI Ltd Fredericton NB \$85,100, L'Administration de la voie maritime du St Laurent Montreal Que \$30,000, Alberly Pullerits Dickson and Associates Ltd Don Mills Ont \$117,000, Algonquin College Ottawa Ont \$25,450, Aragon Dome Vernon Ont \$41,945, Artec Canada Ltd Kanata Ont \$448,979, Arrow Steel Industries Calgary Alta \$72,801, John R Baldwin Kingston Ont \$25,001, Bayly Engineering Ltd Toronto Ont \$119,871, Bell Aerospace Canada Grand Bend Ont \$66,701, Bombardier Inc Valcourt Que \$25,782, British Columbia Railway Vancouver BC \$630,000, Calibre Communications Ltd Ottawa Ont \$38,641, 88948 Canada Ltd St Lambert Que \$30,408, Canadair Ltd Montreal Que \$82,664, Canadian Institute of Guided Ground Transport Kingston Ont \$258,073, Canadian National Railway Montreal Que \$138,144, Canadian Pacific Consulting Services Ltd Montreal Que \$385,535, Canadian Pacific Ltd Montreal Que \$173,093, Canadian Shipbuilding and Engineering Ltd Thunder Bay Ont \$601,282, Canadian Standards Association Rexdale Ont \$46,393, Confin Arctic Consultants Pointe Claire Que \$27,500, Carleton University Ottawa Ont \$25,648, Centre de recherche et de controle applique a la construction Ltd Montreal Que \$36,539, Chrysler Canada Ltd Windsor Ont \$103,668, David A Cuthbertson Ottawa Ont \$60,500, Marcel Dagenais Inc Montreal Que \$42,687, W R Davis Engineering Ltd Ottawa Ont \$76,324, Davis Eryou and Associates Ltd Ottawa Ont \$108,879, The DeHavilland Aircraft of Canada Ltd Downsview Ont \$172,176, Deleuw Cather Canada Ltd Ottawa Ont \$75,346, Dome Petroleum Calgary Alta \$220,000, Dominik Thomson Mallette and Proctor Kingston Ont \$29,200, DSMA Atoon Ltd Toronto Ont \$266,391, DSMA International Inc Toronto Ont \$98,628, Enslin Associates Ltd Toronto Ont \$48,250, Entreprises Voyageur Ltee Montreal Que \$52,624, Eyretechnics Ltd Ottawa Ont \$177,729, Fenco Consultants Ltd Halifax NS \$198,572, German and Milne Inc Montreal Que \$147,825, Glenayre Electronics Ltd Vancouver BC \$229,282, Goodwood Data Systems Ltd Carleton Place Ont \$72,948, Government of Canada—Energy, Mines and Resources Ottawa Ont \$175,797, Environment Canada Hull Que \$879,614, Fisheries and Oceans Ottawa Ont \$1,485,935, Lakehead Harbour Commission Thunder Bay Ont \$54,320,

TRANSPORT—Continued

National Research Council Ottawa Ont \$81,853, Public Works Canada Ottawa Ont \$53,073, Statistics Canada Ottawa Ont \$1,075,255 and Supply and Services Canada Hull Que \$91,184, H G Engineering Ltd Don Mills Ont \$59,290, Hickling Partners Inc Ottawa Ont \$60,782, Industran Services Ltd Roxboro Que \$26,705, Informetrica Ltd Ottawa Ont \$25,000, Intercon Logistical Services Ltd Montreal Que \$38,778, Levasseur Ouellet Morneau Plourde Quebec Que \$59,540, Marathon Electric Vehicle Inc Montreal Que \$58,524, Martec Ltd Halifax NS \$38,438, Maughan Railway Consulting Services Inc Montreal Que \$26,992, Mediabec Inc Montreal Que \$36,367, Almer L Michaud Engr Montreal Que \$42,554, MPB Technologies Inc Pointe-Claire Que \$241,531, Ontario Research Foundation Mississauga Ont \$39,154, Ottawa YM YWCA Ottawa Ont \$115,143, Peacock Inc Montreal Que \$82,406, Peat Marwick and Partners Montreal Que \$41,809, Peter Poole Consulting Services Ltd Dunham Que \$36,250, Petro Canada Exploration Calgary Alta \$124,000, Pratt and Whitney Aircraft Services of Canada Ltd Longueuil Que \$200,130, J Wendell Reid Weston Ont \$38,484, The Roads and Transportation Association of Canada Ottawa Ont \$79,682, Ross Laboratories Toronto Ont \$49,594, Saskatchewan Research Saskatoon Sask \$70,321, Seaspan Development Company Ltd Vancouver BC \$29,240, H Shimbrov Mathematical Consultants Inc Victoria BC \$34,501, SMS Ltd Toronto Ont \$26,750, La societe du parc industriel et commercial aeroportuaire de Mirabel Montreal Que \$26,000, Stikeman Elliot Roberts and Bowman Barristers and Solicitors Toronto Ont \$55,772, Surveyer Nenniger and Chenevert Inc Montreal Que \$131,869, Les Systemes sur Mesure PB Inc Montreal Que \$76,081, T E S Ltd Ottawa Ont \$52,354, Textron Canada Ltd Grand Bend Ont \$48,000, Thorne Stevenson and Kellogg Consultants Ottawa Ont \$55,859, Towers Perrin Forster and Crosby Toronto Ont \$48,000, University of Calgary Calgary Alta \$31,030, University of Toronto Toronto Ont \$167,555, Urban Transportation Development Corporation Ltd Toronto Ont \$121,000, R S Wallace and Associates Manotick Ont \$60,890, R F Webb Corporation Ltd Ottawa Ont \$90,544; reproducing and printing services (not including departmental publications, forms or stationery) \$27,550; services fees—printing \$50,210—Government of Canada—Supply and Services Canada Hull Que \$50,210; switchboard services \$63,389—445074 Ontario Ltd Cornwall Ont \$53,355.

MARINE TRANSPORTATION PROGRAM \$40,952,406

Accounting Services \$7,435

Engineering Services \$1,362,771

Architectural services \$36,532

Engineering consultants (construction) \$154,199—Urban McCulloch Mississauga Ont \$82,506.

Engineering consultants (other) \$845,304—Acres Consulting Service Toronto Ont \$53,000, Beauchemin Beaton Lapointe Inc Montreal Que \$177,879, Melville Shipping Ltd Calgary Alta \$417,867, Ministry of Transportation and Highways of British Columbia Victoria BC \$125,000.

Other \$326,736—Government of Canada—Public Works Quebec Que \$30,978 and Supply and Services Hull Que \$46,321, Marine Safety International Inc New York NY USA \$75,703, Maritime Administration US Dept of Transportation Washington DC USA \$51,240.

Health and Welfare Services \$55,122

Hospital services \$500

Para-medical personnel \$40,480

Physicians and surgeons \$3,622

Welfare services \$401

Other health services \$10,119

Legal Services \$563,405

Legal services \$563,405—Burchell Jost MacAdams & Heyman Halifax NS \$106,817, De Grandpre Colas & Associes Quebec Que \$49,499, De Grandpre Colas Deschenes Godin Paquette Lasnier & Alary Montreal Que \$81,002, Goodwin Deblois & Associes Quebec Que \$52,400, Goodwin Deblois Parent & Associes Quebec Que \$48,656, Easton Easton Facey & Dawe Gander Nfld \$26,003, McKelvey MacAuley & Machum Saint John NB \$52,881.

Protection Services \$1,219,634

Protection services \$1,219,634—Canadian Corps of Commissioners Halifax NS \$113,943; Kingston Ont \$98,251; Montreal Que \$232,439; Quebec Que \$106,680; Saint John NB \$191,482; St John's Nfld \$107,920; Toronto Ont \$81,406; Victoria BC \$211,271 and Windsor Ont \$37,365.

Scientific Services \$41,769

Scientific consultants \$2,185

Scientific services, excluding consultants \$39,584

Training and Educational Services \$838,199

Education: elementary, secondary, and special (including vocational) \$305,271—College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld \$64,099, Government of Canada—National Defence Ottawa Ont \$35,615 and Transport Quebec Que \$49,087, Niagara College of Applied Arts & Technology Welland Ont \$32,400, School of Fisheries of New Brunswick Caraquet NB \$36,700.

Education: university and college \$45,981—Ministere des Finances Quebec Que \$37,166.

Staff development and training (Public Service Commission) \$125,769—Government of Canada—Public Service Commission Ottawa Ont \$116,769.

Teachers and instructors on contract \$38,294

Training of public servants—Other \$322,884—Government of Canada—Transport Ottawa Ont \$118,632.

Other Professional Services \$882,364

Data processing consultants \$115,424—Maritimes Computer Ltd Halifax NS \$52,875, Prior Data Sciences Ottawa Ont \$27,397.

Management consultants \$325,315—Government of Canada—Supply and Services Hull Que \$169,011, Systemhouse Ltd Ottawa Ont \$85,635, T Norman Hall & Associates Lachine Que \$25,931.

Research contracts \$441,625—Government of Canada—Statistics Canada Ottawa Ont \$255,000 and Transport Ottawa Ont \$30,000, LaSalle Hydraulic Laboratory Ltd LaSalle Que \$154,855.

Other Services \$35,981,707

Contract administration—DSS (service charges) \$3,269,406—Government of Canada—Supply and Services Hull Que \$3,269,406.

Contracted building cleaning \$294,311—Derko Inc Quebec Que \$26,137, For-Net Inc Quebec Que \$44,664.

Data processing services and purchase of computer software \$495,134—Comshare Ltd Rexdale Ont \$86,495, Government of Canada—Transport Ottawa Ont \$217,969, I P Sharp Associates Ottawa Ont \$58,261.

Hospitality \$31,607

Laundry, dry cleaning, and related services \$175,716

Membership fees \$19,096

TRANSPORT—Continued

Motion picture production and distribution \$358,379—Government of Canada—National Film Board Montreal Que \$237,540 and Supply and Services Hull Que \$99,901.

Non-professional personal service contracts \$64,106

Other real estate services (management, appraisal, etc.) \$35,594

Photography services except motion pictures \$77,629

Storage and warehousing \$36,612—Government of Canada—Supply and Services Hull Que \$26,325.

Temporary help services \$537,937—Bradson Personnel Pool Ottawa Ont \$26,204, Canadian Marine Rescue Auxiliary Vancouver BC \$27,520, Hanscomb Roy Association Toronto Ont \$25,000, Office Assistance Canada Vancouver BC \$29,551, The 500 Selection Services (Ottawa) Ltd Ottawa Ont \$33,975.

Other business services \$30,586,180—Aerial and special surveys \$10,898,593—Government of Canada—Environment Downview Ont \$10,882,000; buoy servicing by contract \$439,672—Antoni Mallet Shippegan NB \$27,044, Alvin J Scott Douglastown NB \$36,875; dockage stevedoring and pilotage \$185,972—Liquittransport Distribution Inc Montreal Que \$30,004; helicopter services operations and maintenance by air services \$8,655,000; light servicing by contract \$220,538; marine inspection fees \$817,834—Government of Canada—Supply and Services Hull Que \$810,616; operation and maintenance of facilities by contract \$332,588—ADGA Ottawa Ont \$270,768; reproduction and printing services \$263,842—Government of Canada—Supply and Services Hull Que \$168,470; sanitation services \$161,276—Sani-Mobile Quebec Que \$34,729, Transport de Dechet Liquide Laval Laval Que \$47,233; ships radio inspection \$485,000—Government of Canada—Communications Ottawa Ont \$485,000; ship towing services \$183,572—Eastern Canada Towing Halifax NS \$127,200, Seaspan International North Vancouver BC \$41,431; snow removal by contract \$240,669; supply fees SSC Service \$84,472—Government of Canada/Supply and Services Hull Que \$84,472; technical personnel services \$3,924,959—Arctec Canada Ltd Kanata Ont \$107,759, Bramalea Ltd Toronto Ont \$76,848, Burness Corlett & Partners Isle of Man England \$94,965, J H W Cavey Ottawa Ont \$46,019, Della Marine Toronto Ont \$26,647, Government of Canada—National Harbours Board St John's Nfld \$112,674, Public Works Anse au Foulon Que \$42,975, Ottawa Ont \$41,038, St John's Nfld \$28,127 and Toronto Ont \$56,480; Supply and Services Hull Que \$26,507, Transport Montreal Que \$1,071,581, Ottawa Ont \$297,809 and Sydney NS \$52,000, John Beck Construction Prescott Ont \$48,299, Louiseville General Entr Louiseville Que \$43,350, Mechron Engineering Ottawa Ont \$30,850, Pratt & Whitney Aircraft Montreal Que \$69,971, Robert Wabba Consultants Montreal Que \$34,256, R & O Construction Lee Iles de la Madeleine Que \$42,936, Sandrin Brothers Sarnia Ont \$27,996, Sanivan Inc Quebec Que \$63,422, St Lawrence Seaway Authority Cornwall Ont \$57,007, The Royal Danish Administration of Navigation and Hydrography Copenhagen Denmark \$299,690, Thomas Cooper & Stibbard London England \$163,658, Thor-Tec Services Pickering Ont \$37,773, David E Wood Fort Erie Ont \$36,035; telecommunications services operations and maintenance by air services \$3,692,193; other \$37,709.

AIR TRANSPORTATION PROGRAM \$34,744,57

Accounting Services \$32,275

Accounting services \$32,275—Government of Canada—Supply and Services Canada Winnipeg Man \$30,000.

Engineering Services \$260,836

Architectural services \$23,993

Engineering consultants (construction) \$31

Engineering consultants (other) \$204,154—H Aass Aero Engineering Ltd Ottawa Ont \$25,525, LMBDS Sidam Inc Montreal Que \$59,300, Laboratoire B Sol Ltee Montreal Que \$29,524.

Other \$32,658—C Leblond and S Tremblay Montreal Que \$26,113.

Health and Welfare Services \$82,558

Hospital services \$54

Physicians and surgeons \$11,846

Welfare services \$70

Other health services \$70,588

Legal Services \$204,943

Protection Services \$1,434,335

Protection services \$1,434,335—A & B Office Services Ltd Vancouver BC \$40,627, Ancon Corporation Security Ltd Halifax NS \$132,836, Base Fort Patrol Ltd Edmonton Alta \$50,309, BC Corps of Commissioners Vancouver BC \$109,066, Canadian Corps of Commissioners Ottawa Ont \$700,113, Canadian Security Guard Ltd Edmonton Alta \$28,826, City of Edmonton Edmonton Alta \$104,771, Securite Metropole Ltee Montreal Que \$181,192.

Scientific Services \$572,641

Scientific services, excluding consultants \$572,641—Beauchemin Beaton Lapointe Montreal Que \$30,529, LMBDS Sidam Inc Montreal Que \$188,750, Pluritec Consultants Ltd Shawinigan Que \$188,912, Lupien Rosenberg Journeaux Montreal Que \$37,704, Technisol Inc Montreal Que \$33,312.

Training and Educational Services \$2,549,984

Education: elementary, secondary, and special (including vocational) \$671,000—Board of School Trustees—School District No 85 Port Hardy BC \$37,658, Flight Safety International Inc Flushing NY USA \$239,561.

Education: university and college \$35,066

Staff development and training (Public Service Commission) \$149,286

Teachers and instructors on contract \$45,545

Training of public servants—Other \$1,649,087—Air Canada Winnipeg Man \$229,615, Air Niagara 1978 Ltd Malton Ont \$27,000, CP Airlines Vancouver BC \$66,050, Department of Transportation—Federal Aviation Administration Oklahoma City Okla USA \$80,233, Digital Equipment of Canada Ltd Kanata Ont \$49,150, Eastern Provincial Airways (1963) Ltd Gander Nfld \$75,744, Flight Safety International Inc Flushing NY USA \$239,828, Government of Canada—Public Service Commission Ottawa Ont \$71,620 and Transport Canada (TCTI) Cornwall Ont \$190,336, Pace Incorporated Silver Springs Maryland USA \$46,648, Pacific Western Airlines Vancouver BC \$69,167.

Other Professional Services \$10,803,286

Data processing consultants \$1,217,103—Adga Ltd Ottawa Ont \$46,415, Bailey and Rose Ltd Ottawa Ont \$99,362, Datacap Ltd Ottawa Ont \$139,593, Ducros Meilleur and Associates Ltd Ottawa Ont \$152,880, Dynamic Sciences Ltd St Laurent Que \$97,053, Hart and Page Ltd Ottawa Ont \$25,211, Quasar Systems Ltd Ottawa Ont \$58,269, Software Artisans Ltd Nepean Ont \$44,374.

Management consultants \$2,406,020—Adga Ltd Ottawa Ont \$98,222, Aviaconsul Inc Montreal Que \$38,678, Battelle Columbus Laboratories Columbus Ohio USA \$48,967, Behavioural Team Toronto Ont \$29,900, Both Belle Robb Ltd Montreal Que \$59,020, G E Bulger Richmond BC \$38,581, Cheriton Engineering Ltd Edmonton Alta \$25,211, DMR and Associates Vancouver BC \$41,732, Deleuw Cather Canada Ltd Toronto Ont \$148,344, M M Dillon Ltd Toronto Ont \$25,688, Giffels Associates Ltd Rexdale

TRANSPORT—Continued

Ont \$29,840, Government of Canada—Canadian Transport Commission Ottawa Ont \$30,091, Statistics Canada Ottawa Ont \$87,231 and Supply and Services Canada Ottawa Ont \$387,998, B G Hutchinson Waterloo Ont \$42,808, IBI Group Toronto Ont \$37,025, Roy Jorgensen Associates of Canada Ltd Etobicoke Ont \$25,600, Marshall Macklin Monaghan Toronto Ont \$49,880, Norr Airport Planning Associates Ltd Toronto Ont \$31,301, PMPL Consultants Ltd Toronto Ont \$32,506, D J Pinchin Technical Consulting Ltd Mississauga Ont \$25,000, Plan Air Consultants Ltd Toronto Ont \$57,036, Alistair M Ross Ottawa Ont \$28,422, TDF Ross and Associates Ltd Oakville Ont \$70,767, Bruce M Small and Associates Ltd Goodwood Ont \$29,000, TES Ltd Ottawa Ont \$35,084, Thorne Stevenson and Kellogg Toronto Ont \$29,545, Tradewind Technical Services Ltd Ottawa Ont \$25,097, The Training Group Edmonton Alta \$187,325, R S Wallace and Associates Ltd Manotick Ont \$59,170.

Research contracts \$96,561—Canada Systems Group Ltd Mississauga Ont \$74,576.

Other \$7,083,602—APA Associes en Planification Montreal Que \$47,515, Adga Ltd Ottawa Ont \$233,004, Aviation Planning Services Ltd Montreal Que \$29,930, R Barlow Winnipeg Man \$36,563, Anthony K Beak Kanata Ont \$35,620, Bega Planning Services Ltd Vancouver BC \$38,527, S Birenbaum and Associates Ltd Willowdale Ont \$40,344, Carleton University Ottawa Ont \$77,172, EPIX Consultants Montreal Que \$31,877, Felec Services Inc Colorado Springs Colo USA \$27,739, Fenco Ltd Toronto Ont \$118,623, H R Finley Ottawa Ont \$25,849, Georgian College of Applied Arts and Technology Barrie Ont \$80,653, Government of Canada—Department of Public Works Ottawa Ont \$1,473,072, National Film Board Ottawa Ont \$50,630, Secretary of State Ottawa Ont \$95,100, Statistics Canada Ottawa Ont \$49,697, Supply and Services Canada Ottawa Ont \$668,665 and Transport Canada Ottawa Ont \$124,000, International Import Custom Brokers Inc Toronto Ont \$130,128, J D M Associates Ltd Montreal Que \$44,900, Rick Jerema and Tom Donald Toronto Ont \$25,185, N D Lea Associates Ltd Vancouver BC \$38,168, W K MacDonald Montreal Que \$42,016, Marshall Macklin Monaghan and Associates Ltd Toronto Ont \$36,993, Marsland Engineering Ltd Toronto Ont \$25,372, G A Matthews and Associates Ltd Halifax NS \$34,522, Mobius Software Ltd Ottawa Ont \$107,922, City of North Bay North Bay Ont \$110,000, Northland Engineering Ltd Toronto Ont \$184,098, R S Nowlan Manotick Ont \$26,951, Page and Steele Toronto Ont \$57,288, Pluritec P Consultants Montreal Que \$43,893, Prince Contractors Ltd Halifax NS \$39,164, Proconsul Ltd Edmonton Alta \$25,595, The Proctor and Redfern Group Toronto Ont \$304,229, Provincial Government—Treasurer of Ontario Toronto Ont \$50,469, Quasar Systems Ltd Ottawa Ont \$28,420, Queen's University Kingston Ont \$25,000, RWL Consultants Inc Ottawa Ont \$30,263, Le Groupe Conseil SMI Montreal Que \$27,126, Shell Canada Ltd Don Mills Ont \$27,616, Stanley Associates Engineering Edmonton Alta \$30,592, Sypher Consultants Inc Ottawa Ont \$26,356, Thompson Berwick Pratt Edmonton Alta \$168,467, Traducteur Montreal Que \$57,170, B J Tworzyanski Ltd Toronto Ont \$32,836.

Other Services \$18,803,899

Contract administration—DSS (service charges) \$3,306,718

Contracted building cleaning \$2,018,621—Compagnie d'Entretien Acadia Inc Sept Iles Que \$44,832, Arctic Improvements Ltd Hay River NWT \$26,497, Best Cleaners and Contractors Ltd Edmonton Alta \$42,438, Capitol Services and Supplies Ltd Halifax NS \$86,744, Catalano Janitorial and Cleaning Services Ltd Winnipeg Man \$27,637, L'Entretien Chevalier Ltee Sept Iles Que \$109,195, John M Danforth Vancouver BC \$101,842, Government of Canada—Department of Public Works Halifax NS \$48,055, Groom Building Maintenance Ltd Vancouver BC \$37,039, Inuvik Inn Ltd Edmonton Alta \$51,570, Jet Janitor Services Ltd Stephenville Nfld \$144,083, J R Carpets Ltd Edmonton Alta \$42,113, Kings Northern Cleaning Ltd North Bay Ont \$91,508, Modern Building Cleaning

Services Ltd Moncton NB \$118,324, Martin Munnik Terrace BC \$59,264, Pacific Building Maintenance Ltd Vancouver BC \$74,202, Michael F Rebagliati Smithers BC \$26,850, Les Services Sani Prop Inc Montreal Que \$54,989, Sanitary Operating Services Ltd Watson Lake Alta \$27,696, Sunlite Floor Cleaners Ltd Toronto Ont \$39,321, Superior Building Maintenance Ltd Prince Rupert BC \$35,804, Tornado Maintenance and Services Ltd Grande Prairie Alta \$55,075, Tower Arctic Ltd Montreal Que \$116,833, Versatile Air Services Ltd Iles de la Madeleine Que \$108,763.

Data processing services and purchase of computer software \$3,197,868—Computer Sciences Canada Ltd Edmonton Alta \$139,625, Comshare Ltd Rexdale Ont \$127,688, Control Data Canada Ltd Mississauga Ont \$41,921, Data Crown Inc Willowdale Ont \$248,150, Digital Equipment of Canada Ltd Kanata Ont \$26,107, Dynakey Corporation Ottawa Ont \$195,833, Four Phase Systems Ltd Edmonton Alta \$44,651, Government of Canada—Transport Canada (Computer Services) Ottawa Ont \$2,401,593, National Information Systems Inc Cupertino Cal USA \$57,778, S & S Software Ltd Ottawa Ont \$38,747, Wood Brown and Associates Ltd Ottawa Ont \$73,706.

Hospitality \$79,463

Laundry, dry cleaning, and related services \$28,806

Membership fees \$28,551

Other real estate services (management, appraisal, etc.) \$23,198

Storage and warehousing \$6,343

Temporary help services \$873,996—Bradson Personnel Pool Ottawa Ont \$80,878, Econosult Ltd Montreal Que \$29,544, H V Champan and Associates Ltd Ottawa Ont \$70,633, Harrington Personnel Ottawa Ont \$42,468, Kelly Services Ltd Toronto Ont \$47,827, Office Overload Ltd Toronto Ont \$28,008, Temporarily Yours Vancouver BC \$69,050, The 500 Ottawa Ont \$30,842, Total Employment Services Ltd Ottawa Ont \$37,326, Tower Arctic Ltd Winnipeg Man \$26,351, Victor Temporary Services Ltd Ottawa Ont \$95,346.

Other business services \$9,240,335—Collection expenses CAA \$115,664—Civil Aviation Authority—Aviation House Edinburgh Scotland \$114,996; messing and food services—Other \$84,380—Felec Services Inc Colorado Springs Colo USA \$45,585, Nanisivik Mines Ltd Winnipeg Man \$35,589; meteorological services in support of air transportation \$3,980,997—Government of Canada—Environment Canada Ottawa Ont \$3,865,346, Ontario Northland Transportation Commission North Bay Ont \$25,363; operation of airports, terminals and stations by contract \$3,452,530—Adga Systems Ltd Vancouver BC \$47,160, Felec Services Inc Colorado Springs Colo USA \$119,676, Government of Canada—Environment Canada Winnipeg Man \$49,161, Quebecair Dorval Que \$241,400, Sky Hook Construction Ltd Toronto Ont \$50,084, Thomsons Cleaning Ltd Edmonton Alta \$41,233, Tower Arctic Ltd Montreal Que \$2,338,912, Versatile Air Services Ltd Iles de la Madeleine Que \$68,541, City of Winnipeg Winnipeg Man \$48,000; operation of car parking areas by contract \$58,136—Car Park Management Services Ltd Toronto Ont \$44,497; operation and maintenance of facilities by contract (except airport facilities) \$660,836—Government of Canada—Environment Canada Vancouver BC \$209,700, Transport Canada Vancouver BC \$80,700, Marconi Company of Canada Ltd Montreal Que \$25,772, Pacific Western Airlines Vancouver BC \$248,132; requirements definitions (DSS) \$68,266; reproducing and printing services (not including department publications, forms or stationery) \$113,865—Government of Canada—Supply and Services Canada Ottawa Ont \$27,858; sanitation services \$173,656—L'Entretien Chevalier Ltee Montreal Que \$44,844; SSC service fees (printing and other) \$97,073; snow removal services \$387,341—Beaulieu Welding Ltd Halifax NS \$43,075, H E Carson and Sons Ltd Halifax NS \$16,235, Jean Fournier Inc Baie Comeau Que \$26,500, H & H Enterprises Ltd Halifax

TRANSPORT—Continued

NS \$54,808, Michel Miller Inc Montreal Que \$120,736; other \$47,591.

AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$50,433,326

Accounting Services \$3,185

Engineering Services \$586,020

Architectural services \$13,434

Engineering consultants (construction) \$10,852

Engineering consultants (other) \$513,269—Anderson Associates Ltd Toronto Ont \$40,420, Consulting Engineering Services Ltd Toronto Ont \$43,037, Delcan Ltd Toronto Ont \$26,406, Giffels Associates Toronto Ont \$25,476, Hallmark Engineering Ltd Vancouver BC \$53,576, Norr Airport Planning Associates Toronto Ont \$26,673, E J Reinders and Associates Ltd Toronto Ont \$28,919, Shawinigan Engineering Shawinigan Que \$54,003, B J Tworzyński Ltd Toronto Ont \$25,603.

Other \$48,465

Health and Welfare Services \$279,350

Para-medical personnel \$80

Physicians and surgeons \$10

Other health services \$279,260

Legal Services \$10,635

Protection Services \$23,513,790

Protection services \$23,513,790—BC Corps of Commissioners Vancouver BC \$717,588, Burns International Security Ltd Halifax NS \$66,849, The City of Calgary Calgary Alta \$1,272,782, Canadian Corps of Commissioners Ottawa Ont \$4,673,791, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$16,520,519, Shannahan's Investigation Services Ltd Halifax NS \$248,062.

Scientific Services \$253,946

Scientific services, excluding consultants \$253,946—Gendron Lefebvre et Associés Ltée Montreal Que \$91,777, St Gelais Tremblay Belair Montreal Que \$91,246.

Training and Educational Services \$131,989

Education: elementary, secondary, and special (including vocational) \$19,698

Education: university and college \$447

Staff development and training (Public Service Commission) \$13,770

Teachers and instructors on contract \$16,558

Training of public servants—Other \$81,516

Other Professional Services \$7,158,131

Data processing consultants \$143,222—Abatic Consulting Services Ltd Toronto Ont \$40,014, Hickling Partners Inc Toronto Ont \$27,768.

Management consultants \$393,347—Cheriton Engineering Ltd Edmonton Alta \$25,012, Groves Hodgson Palenstein Associates Ltd Edmonton Alta \$168,218, Rhodes Management Consultants Edmonton Alta \$26,403, Touche Ross and Partners Toronto Ont \$25,700.

Research contracts \$16,000

Other \$6,605,562—103883 Canada Ltée Montreal Que \$186,319, Bird Control Consultants Toronto Ont \$55,000, Bokhan and Fenzl Toronto Ont \$38,287, BC Corps of Commissioners Vancouver BC \$114,936, Canadian Corps of Commissioners Ottawa Ont \$966,079, Canadian Locker Company Ltd Edmonton Alta \$58,839, Carrier Air Conditioning Ltd Edmonton Alta \$692,591, Charterways Transportation Ltd Toronto Ont \$252,218, Consolidated Maintenance Ltd Toronto Ont \$398,671, E C O Environmental Consultants Toronto Ont \$28,781, Everclear Building Maintenance Ltd Vancouver BC \$68,898, General Aviation Services Ltd Montreal Que \$405,481, Government of Canada—Department of Public Works Toronto Ont \$104,975, Hickling Partners Inc Toronto Ont \$55,734, Honeywell Ltd Scarborough Ont \$124,022, MacLaren Engineers and Planners Toronto Ont \$26,347, Ian Martin Associates Ltd Toronto Ont \$42,354, Marvin Mandelbaum and Associates Ltd Toronto Ont \$63,945, G A Matthews and Associates Ltd Halifax NS \$35,308, Metropoli Security Ltd Halifax NS \$57,500, Metropoli Licensing Ltd Toronto Ont \$59,185, City of Mississauga Mississauga Ont \$117,614, Moonlight Building Maintenance Ltd Victoria BC \$172,539, Murphy and Sons Ltd St John's Nfld \$45,300, Murray and Murray Griffiths Toronto Ont \$433,879, Nation Wide Building Services Ltd Montreal Que \$167,558, Norr Airport Planning Associates Toronto Ont \$173,189, Ontario Landscaping Ltd Toronto Ont \$51,887, Vic Palmer Enterprises Ltd Toronto Ont \$33,871, Les Pavages S A Inc Montreal Que \$37,310, Provincial Government of Nova Scotia Halifax NS \$27,500, Reid Crowther and Partners Winnipeg Man \$34,022, J L Richards and Associates Ltd Toronto Ont \$61,990, St John Ambulance Toronto Ont \$34,222, Les Services d'Edifices Ltd Montreal Que \$245,406, Urgence Ambulancière du Québec Montreal Que \$75,082.

Other Services \$18,496,280

Contract administration—DSS (service charges) \$18

Contracted building cleaning \$9,631,970—R W Bell Janitorial Ltd Toronto Ont \$90,625, Better Building Maintenance Ltd Ormoco NB \$60,520, Bordeaux Maintenance Service Ltd Halifax NS \$493,964, Canada's Capital Building Services Ltd Toronto Ont \$1,873,264, Capital City Maintenance Ltd Toronto Ont \$435,963, Consolidated Maintenance Services Ltd Vancouver BC \$67,365, General Cleaning Company Ltd Halifax NS \$180,979, Government of Canada—Revenue Canada Edmonton Alta \$207,533, J M P Maintenance Ltd Dorval Que \$1,170,234, Jet Janitor Services Ltd Stephenville Nfld \$132,160, Kings Northern Cleaning Ltd North Bay Ont \$53,872, Lavage de Vitres Clair Ltée Montreal Que \$30,341, Leduc Lebel Montreal Que \$27,539, Les Services D'Edifices Nationale Montreal Que \$89,213, MacEachern Services Ltd Toronto Ont \$670,441, Midox Maintenance Ltd Toronto Ont \$77,675, Modern Building Cleaning Ltd Halifax NS \$295,454, Nation Wide Building Services Ltd Edmonton Alta \$703,452, Oxford Building Cleaning Ltd Winnipeg Man \$322,484, Pacific Building Maintenance Ltd Vancouver BC \$165,480, Perfect Building Maintenance Ltd Vancouver BC \$1,017,221, Corporation Sani- bec Quebec Inc Chicoutimi Que \$147,629, Les Services D'Edifices Ltée Montreal Que \$270,528, Tornado Maintenance and Services Ltd Grande Prairie Alta \$846,539.

Data processing services and purchase of computer software \$471,295—Comshare Ltd Rexdale Ont \$52,577, Government of Canada—Transport Canada (Computer Services) Ottawa Ont \$343,795.

Hospitality \$11,260

Laundry, dry cleaning, and related services \$75,749

Membership fees \$2,566

Other real estate services (management, appraisal, etc.) \$4,770

Storage and warehousing \$901

TRANSPORT—Continued

Temporary help services \$153,580—Olsten Temporary Services Ltd Toronto Ont \$28,046.

Other business services \$8,144,171—Bonds and insurance services \$66,533—Dale and Company Ltd Toronto Ont \$66,533; operation of airports, terminals and stations by contract \$820,693—A F Ltd Montreal Que \$98,688, Elmsdale Landscaping Ltd Halifax NS \$43,996, General Aviation Services Ltd Montreal Que \$576,647, Sky Valet Services Ltd Edmonton Alta \$47,206; operation of car parking areas by contract \$2,914,488—Arkey Traders Toronto Ont \$160,485, Canadian Corps of Commissioners Montreal Que \$68,562, Canadian Corps of Commissioners Winnipeg Man \$68,608, Canpark Services Ltd Vancouver BC \$184,040, Carpark Management Services Ltd Halifax NS \$21,987, Citicom Inc Toronto Ont \$40,926, Clark Parking Inc Montreal Que \$453,215, Gilad Parking Edmonton Alta \$105,279, Kodiak Parking Ltd Winnipeg Man \$67,984, Metropolitan Parking Inc Toronto Ont \$1,382,564, Hilda Mowforth Toronto Ont \$56,952, O K Parking Services Ltd Edmonton Alta \$67,437, Toronto Auto Parks (Airport) Ltd Toronto Ont \$137,282, Voyageur Limousines and Van Service Ltd Toronto Ont \$44,391, Western Auto Park Ltd Winnipeg Man \$43,326; operation and maintenance of facilities by contract (except airport facilities) \$370,291—Bureau d'Investigation Inc Montreal Que \$25,939, Clark Parking Inc Montreal Que \$147,265, Otis Elevator Company Ltd Hamilton Ont \$110,971, Stanley Magic Door Ltd Montreal Que \$26,464, Tizzards Garden Center Gander Nfld \$37,365; reproducing and printing services (not including department publications, forms or stationery) \$91,174; sanitation services \$471,953—Browning Ferris Industries Ltd Thunder Bay Ont \$33,596, Societe Sanitaire Laval Inc Laval Que \$279,932, Superior Sanitation Services Ltd Toronto Ont \$40,959; snow removal services \$3,383,760—Circic Inc Montreal Que \$999,841, Crandall and Earl Tribe Apohaqui NB \$34,623, Dufferin Construction Company Ltd Toronto Ont \$1,016,962, Les Sables Fournel et Fils Inc Montreal Que \$109,535, Monselet Construction Engr Montreal Que \$557,504, Mulder Construction and Materials Ltd Winnipeg Man \$60,000, Jim Neary Heavy Equipment Halifax NS \$40,000, R E O'Brien Construction Ltd Halifax NS \$108,430, Sherwood Park Paving Ltd Edmonton Alta \$72,520, Spiess Construction Ltd Edmonton Alta \$132,574, Spiggs Construction Ltd Edmonton Alta \$37,584, H Wareham and Sons Ltd Halifax NS \$158,567; other \$25,279.

SURFACE TRANSPORTATION PROGRAM \$6,968,406**Accounting Services \$244,910**

Accounting services \$244,910—Canadian Transport Commission Ottawa Ont \$244,910.

Engineering Services \$437,971

Engineering consultants (other) \$392,942—Canadian Transport Commission Ottawa Ont \$374,517.

Other \$45,029—Government of Canada—Public Works Ottawa Ont \$44,676.

Legal Services \$3,299**Protection Services \$39,705**

Protection services \$39,705—National Protective Services Company Ltd Ottawa Ont \$39,193.

Training and Educational Services \$103,720

Education: elementary, secondary, and special (including vocational) \$9,936

Education: university and college \$3,501

Staff development and training (Public Service Commission) \$38,580—Public Service Commission of Canada Ottawa Ont \$38,580.

Training of public servants—Other \$51,703**Other Professional Services \$1,417,558**

Data processing consultants \$145,225—Government of Canada—Transport Canada Ottawa Ont \$94,437.

Management consultants \$21,916

Research contracts \$995,089—Accident Countermeasure development \$995,089—Biokinetics and Associates Ltd Ottawa Ont \$306,867, Contemporary Research Centre Toronto Ont \$151,829, Deleuw Cather Canada Ltd Ottawa Ont \$83,707, Government of Canada—National Defence Ottawa Ont \$87,904, Heatt and Associates Inc Toronto Ont \$58,737, Market Facts of Canada Limited Toronto Ont \$124,075, Roads and Transportation Association of Canada Ottawa Ont \$33,603, University of Manitoba Winnipeg Man \$88,135, University of New Brunswick Fredericton NB \$26,043.

Other \$255,328—Executive interchange contracts \$255,328—Canadian Wheat Board Winnipeg Man \$90,242, Council of Maritime Premiers Halifax NS \$46,767, Minister of Finance of Manitoba Winnipeg Man \$27,436, Provincial Treasurer Revenue Accounting Financial Services Edmonton Alta \$72,414.

Other Services \$4,721,243

Contract administration—DSS (service charges) \$200,379—Government of Canada—Supply and Services Ottawa Ont \$200,379.

Data processing services and purchase of computer software \$691,779—Government of Canada—Statistics Canada Ottawa Ont \$301,321, Transport Canada Ottawa Ont \$366,042.

Hospitality \$10,397**Laundry, dry cleaning, and related services \$6,204****Membership fees \$14,106****Non-professional personal service contracts \$20,918**

Temporary help services \$251,915—Harrington Personnel Ottawa Ont \$48,867, Mille Iles Personnel Services Inc Ste Therese Que \$76,206.

Other business services \$3,525,545—Canadian Institute of Guided Ground Transport Queen's University Kingston Ont \$28,950, Canadian Transport Commission Ottawa Ont \$27,684, Charette Fortier Hamey Montreal Que \$31,834, Cimco Ltd Toronto Ont \$45,057, Clarkson Gordon Toronto Ont \$30,500, W R Davis Engineering Ltd Ottawa Ont \$94,193, Deleuw Cather Canada Ltd Ottawa Ont \$77,444, Ecole Polytechnique de Montreal Montreal Que \$81,004, Stanley Evans Consultant Burnaby BC \$25,123, Goldfarb Consultants Willowdale Ont \$120,000, Government of Canada—Industry Trade and Commerce Ottawa Ont \$40,000, National Defence Ottawa Ont \$198,220, Public Works Ottawa Ont \$568,575, Statistics Canada Ottawa Ont \$97,799, Supply and Services Ottawa Ont \$180,165, Transport Canada Ottawa Ont \$146,976, IBI Group Toronto Ont \$48,200, E P MacDonald and Associates Marine Consultants Marystown Nfld \$31,864, McGill University Montreal Que \$86,410, National Film Board of Canada Ottawa Ont \$41,719, Office Overload Ottawa Ont \$28,507, Snively King Harris and Associates Morristown NJ USA \$138,167, Systemhouse Ltd Ottawa Ont \$36,900, Technical University of Nova Scotia Halifax NS \$79,080, TES Ltd Engineering Research Ottawa Ont \$98,986, University of British Columbia Vancouver BC \$89,608, University of Calgary Calgary Alta \$62,623, University of New Brunswick Fredericton NB \$52,329, University of Saskatchewan Saskatoon Sask \$85,918, University of Toronto Toronto Ont \$66,424, University of Western Ontario London Ont \$85,088.

TRANSPORT—Concluded

Canadian Transport Commission \$2,275,085

Accounting Services \$60,000

Accounting services \$60,000—Clarkson Gordon Chartered Accountants Ottawa Ont \$60,000.

Legal Services \$24,488

Protection Services \$18,371

Training and Educational Services \$110,542

Staff development and training (Public Service Commission) \$49,584—Government of Canada—Public Service Commission Ottawa Ont \$46,936.

Training of public servants—Other \$60,958

Other Professional Services \$980,778

Data processing consultants \$72,297—WPI Limited Ottawa Ont \$34,300.

Management consultants \$735,587—HR Doanes & Co Halifax NS \$89,306, Hickling Partners Inc Ottawa Ont \$39,460, Peat Marwick and Partners Montreal Que \$233,083, V A Phillips Ottawa Ont \$27,700, Kenneth H Scott Kempville Ont \$48,874, Task Consulting Inc Ottawa Ont \$25,000.

Research contracts \$172,894—D R Allen & Associates Consultants Ltd Ottawa Ont \$27,700, Comshare Rexdale Ont \$30,000.

Other Services \$1,080,906

Contract administration—DSS (service charge) \$60,568—Government of Canada—Supply and Services Canada Ottawa Ont \$60,568.

Data processing service and purchase of computer software \$764,137—Comshare Rexdale Ont \$135,845, Hitech Canada Ltd Ottawa Ont \$67,501, L'Industrielle Services Techniques Inc Montreal Que \$452,687, Wood Brown & Associates Consulting Ltd Ottawa Ont \$64,025.

Hospitality \$8,718

Membership fee \$14,944

Non-professional personal service contracts \$14,850

Photography services except motion picture \$964

Temporary help services \$66,219

Other business services \$150,506—Reporting services \$106,814—Angus Stonehouse and Co Ltd Toronto Ont \$106,814; translation simultaneous and all related costs \$25,493; other \$18,199.

TREASURY BOARD \$13,283,248

Secretariat \$11,750,944

Training and Educational Services \$110,329

Training of public servants—Other \$110,329—Government of Canada—Public Service Commission of Canada Ottawa Ont \$68,446.

Other Professional Services \$1,496,144

Management consultants \$774,004—Eric A Milligan Ottawa Ont \$62,900, Hay Associates Canada Ltd Toronto Ont \$103,364, Margot Priest Ottawa Ont \$55,200, Government of Canada—Public Service Commission of Canada Ottawa Ont \$28,450, Supply and Services Canada Ottawa Ont \$287,759, Towers Perrin Forster & Crosby Toronto Ont \$103,364.

Other \$722,140—Belkin M Ottawa Ont \$42,919, Gow T Ottawa Ont \$29,299, Jelking R Ottawa Ont \$42,845, Kirby GM Ottawa

Ont \$25,000, Oliver Ottawa Ont \$61,400, Porteous W Ottawa Ont \$50,375, Scott CR Ottawa Ont \$37,334, Government of Canada—Statistics Canada Ottawa Ont \$337,298.

Other Services \$10,144,471

Data processing services and purchase of computer software \$4,108,170—Datacrown Inc Willowdale Ont \$291,357, IP Sharp Ltd Toronto Ont \$182,000, Government of Canada—Public Archives Canada Ottawa Ont \$25,000, Supply and Services Canada Ottawa Ont \$3,653,363.

Temporary help services \$227,637—Barbara's Office Personnel Ltd Ottawa Ont \$77,324, Bradson Personnel Services Ottawa Ont \$54,169, Victor Temporary Services Ottawa Ont \$59,180.

Other business services \$5,808,664—Miscellaneous \$5,697,802—Government of Canada—Finance Canada Ottawa Ont \$5,350,300, Supply and Services Canada Ottawa Ont \$93,650, Public Archives Canada Ottawa Ont \$31,425, Canada Post Corporation Ottawa Ont \$55,950; other \$110,862—Government of Canada—Supply and Services Ottawa Ont \$33,280.

Comptroller General \$1,532,304

Training and Educational Services \$76,997

Training of public servants—Other \$76,997—Government of Canada—Public Service Commission of Canada Ottawa Ont \$37,065.

Other Professional Services \$340,024

Management consultants \$340,024—Abt Associates of Canada Toronto Ont \$25,000, Coopers & Lybrand Ottawa Ont \$22,244, Eiko Emori Inc Ottawa Ont \$30,433, Government of Canada—Public Service Commission of Canada Ottawa Ont \$30,000, Peat Marwick and Partner Ottawa Ont \$53,836, Price Waterhouse Associates Ottawa Ont \$43,500, Touche Ross & Co Ottawa Ont \$39,100.

Other Services \$1,115,283

Temporary help services \$37,485—Barbara's Office Personnel Ltd Ottawa Ont \$27,172.

Other business services \$1,077,798—Government of Canada—Finance Canada Ottawa Ont \$1,037,000.

VETERANS AFFAIRS \$84,232,667

Department \$84,232,667

VETERANS AFFAIRS PROGRAM \$83,058,585

Health and Welfare Services \$72,132,731

Hospital services \$47,751,705—Alberta Hospital Edmonton Alta \$57,696, Alberta Hospital Ponoka Alta \$43,762, Alberta Hospitals and Medical Health Insurance Plan Edmonton Alta \$101,035, Brockville Psychiatric Hospital Brockville Ont \$43,270, Camp Hill Hospital Halifax NS \$4,934,218, Centre Hospitalier Côte des Neiges Montreal Que \$230,853, Centre Hospitalier Université de Laval Ste-Foy Que \$1,255,066, Dr Everett Chalmers Hospital Fredericton NB \$1,481,617, Charlottetown Hospital Charlottetown PEI \$46,531, Chedoke-McMaster Hospital Hamilton Ont \$25,401, Chilliwack General Hospital Chilliwack BC \$36,823, Claresholm Care Centre Claresholm Alta \$99,423, Columbia Centre Vancouver BC \$56,650, Cowichan District Hospital Duncan BC \$31,388, Department of Public Health Regina Sask \$386,788, Dr Georges L Dumont Hospital Moncton NB \$1,036,051, Emergency Health Commission Victoria BC \$73,459, General Hospital Corporation St John's Nfld \$2,048,140, George Road Hospital Victoria BC

VETERANS AFFAIRS—Continued

\$70,581, Halifax Infirmary Halifax NS \$47,815, Holy Family Hospital Vancouver BC \$46,803, Hotel Dieu Hospital Kingston Ont \$32,817, Kelowna General Hospital Kelowna BC \$70,538, Kingston General Hospital Kingston Ont \$51,551, Laboratoire Bédard et Pelletier Ste-Foy Que \$27,631, Langley Memorial Hospital Langley BC \$34,574, Lions Gate Hospital North Vancouver BC \$31,960, Medical Services Plan Victoria BC \$182,000, Metro Calgary & Rural General Hospital District 93 Calgary Alta \$657,135, Minister of Finance Port Coquitlam BC \$523,212, Montreal Neurological Institute Montreal Que \$39,404, Mount St Frances Hospital Nelson BC \$26,326, Nanaimo Regional Hospital Nanaimo BC \$47,432, National Defence Medical Centre Ottawa Ont \$805,001, Niagara Medical Services Grimsby Ont \$25,707, Prince Edward Island Hospital Charlottetown PEI \$52,263, Prince George Regional Hospital Prince George BC \$50,616, Province of Manitoba Winnipeg Man \$346,223, Provincial Sanitorium Charlottetown PEI \$43,224, Royal Columbian Hospital New Westminster BC \$41,301, Royal Inland Hospital Kamloops BC \$64,390, Royal Jubilee Hospital Victoria BC \$953,398, St Joseph's Hospital Comox BC \$30,711, St Mary's Hospital New Westminster BC \$38,125, St Mary's Hospital Sechelt BC \$45,306, St Mary's of the Lake Hospital Kingston Ont \$47,029, St Paul's Hospital Vancouver BC \$64,856, St Vincent's Hospital Vancouver BC \$25,701, Saint John Regional West Hospital Saint John NB \$2,388,267, Saint John Regional Hospital Saint John NB \$45,959, Saskatoon City Hospital Saskatoon Sask \$89,191, Shaughnessy Hospital Vancouver BC \$3,493,269, Soldiers Memorial Hospital Campbellton NB \$814,285, Sunnybrook Medical Centre Toronto Ont \$4,645,991, Surrey Memorial Hospital Surrey BC \$36,383, Parkwood Hospital London Ont \$8,131,926, Peace Arch District White Rock BC \$29,541, Penitence General Hospital Penitence BC \$33,101, University Hospital Saskatoon Sask \$27,179, University of Alberta Hospital Edmonton Alta \$590,941, Vancouver General Hospital Vancouver BC \$97,147, Vernon Jubilee Hospital Vernon BC \$29,692, Victoria General Hospital Halifax NS \$100,603, Victoria General Hospital Victoria BC \$138,993, Victoria Hospital Corporation London Ont \$7,105,009, Wascana Hospital Regina Sask \$1,179,196, Waterford Hospital St John's Nfld \$42,340.

Para-medical personnel \$155,101

Physicians and surgeons \$2,524,077—S K Baidwan Winnipeg Man \$42,784, A F Cheng Winnipeg Man \$50,798, K S Cheng Winnipeg Man \$44,441, Deer Lodge Medical Staff Association Winnipeg Man \$189,820, J C Dickson Montreal Que \$27,685, O Greenwell Vancouver BC \$26,965, K W Holervich Winnipeg Man \$29,493, L A L John Winnipeg Man \$45,879, N M Khan Winnipeg Man \$29,662, L F Koyl Willowdale Ont \$48,500, R Lanthier Montreal Que \$34,055, G Lipinski Winnipeg Man \$29,493, B Lipowski Montreal Que \$32,994, J H P Main Toronto Ont \$33,296, E M Milambing Winnipeg Man \$38,315, F Munroe—Bourne Montreal Que \$31,625, M Oravec Pointe-Claire Que \$32,633, Sunnybrook Medical Centre Toronto Ont \$36,374, G L Thompson Winnipeg Man \$35,353, M N Tincham Winnipeg Man \$43,876, K C Wong Winnipeg Man \$26,726.

Welfare services \$1,476,440

Other health services \$20,225,408—Ambulance Dorion Que \$37,995, Boots Drug Store Ltd Toronto Ont \$179,888, Boots Company Limited Burnaby BC \$62,411, Budget Drug Mart Clarendville Nfld \$35,872, Burrows Medical Toronto Ont \$35,431, Canadian Liquid Air London Ont \$28,675, Carrols Drug Store Glace Bay NS \$40,696, Come By Chance Pharmacy Come By Chance Nfld \$32,940, Gambo Drugs Ltd Gambo Nfld \$27,690, Gary's Wheelchair Handicap Transportation Inc Winnipeg Man \$87,764, Larter's Pharmacy Montague PEI \$35,434, London Drugs Limited Richmond BC \$28,740, London Prosthetics Co London Ont \$30,139, Manitoba X-Ray Clinic Winnipeg Man \$83,646, McGill & Orme Limited Victoria BC \$71,925, Medical Centre Drugs Scarborough Ont \$29,307, Medigas Ltd Toronto Ont \$112,341, Medigas

Eastern Ont Ltd Ottawa Ont \$43,025, Medigas Pacific Limited Burnaby BC \$34,289, Owl Drug Company Limited Vancouver BC \$26,411, Peoples Drug Mart Limited Vancouver BC \$89,063, Pharmsave Limited Vancouver BC \$141,442, REG Place Ste Anne de Bellevue Que \$55,194, St Mary Drugs Inc Toronto Ont \$27,040, Shoppers Drug Mart West Vancouver BC \$223,695, Stead's Pharmacy Ltd Charlottetown PEI \$40,257, University of Manitoba Winnipeg Man \$80,046, Unitor Industries Kitchener Ont \$77,375, Vancouver Audiometric Limited Vancouver BC \$46,936, Victoria Prosthetic Laboratory Victoria BC \$25,144, Victorian Order of Nurses Halifax NS \$26,118, Victorian Order of Nurses Toronto Ont \$99,702, Victorian Order of Nurses Winnipeg Man \$105,638, Waites Drug Mart Summerside PEI \$31,333, Wass Breathing Equipment Victoria BC \$34,452, Woodward's Stores Limited Vancouver BC \$29,957.

Legal Services \$19,836

Protection Services \$926,072

Protection services \$926,072—Canadian Corps of Commissioners Montreal Que \$493,887, Canadian Corps of Commissioners Ottawa Ont \$109,374, Canadian Corps of Commissioners Winnipeg Man \$157,852.

Training and Educational Services \$467,368

Training of public servants—Other \$467,368—Public Service Commission Ottawa Ont \$69,996.

Other Professional Services \$3,122,682

Data processing consultants \$17,992

Management consultants \$463,395—Bureau of Management Consultants Hull Que \$129,068, Kerry Management Services Ltd Ottawa Ont \$77,223, Supply and Services Canada Ottawa Ont \$58,386.

Other \$2,641,295—Audit Services Bureau Ottawa Ont \$70,047, Bureau of Management Consultants Ottawa Ont \$65,930, DPA Consulting Ltd Halifax NS \$26,898, DMR and Associates Ottawa Ont \$88,135, Federal Systems of Canada Ottawa Ont \$571,481, Northwest Dental Laboratories Limited Vancouver BC \$37,794, Peat Marwick and Partners Ottawa Ont \$79,994, Quasar systems Ltd Ottawa Ont \$334,449, Systemhouse Ltd Ottawa Ont \$775,772.

Other Services \$6,389,896

Contract administration—DSS (service charges) \$579,411—DSS Acquisitions Hull Que \$226,248.

Contracted building cleaning \$39,653

Data processing services \$1,913,056—Computel Systems Ltd Ottawa Ont \$1,399,849, Intel Semiconductor of Canada Ltd Toronto Ont \$29,230, Supply and Services Canada Ottawa Ont \$350,047, Wood Brown & Associates Consulting Ltd Ottawa Ont \$34,973.

Hospitality \$20,859

Laundry, dry cleaning, and related services \$317,132

Membership fees \$43,836

Non-professional personal service contracts \$259,105

Temporary help services \$588,766—Harrington Ottawa Ont \$25,842, Kelly Services Ltd Ottawa Ont \$26,168, MacDonald Brison Ltd Ottawa Ont \$204,560, Manpower Temporary Services Charlottetown PEI \$70,555, Temporally Yours Ottawa Ont \$45,257, Victor Temporary Services Ottawa Ont \$39,391.

Other business services \$2,628,078—Medox Division of Drake International Winnipeg Man \$50,761, Perth Whitehall Ltd Winnipeg Man \$223,911, Shaughnessy Hospital Vancouver BC \$25,426, Supply and Services Canada Ottawa Ont \$434,145.

VETERANS AFFAIRS—*Concluded*

WAR VETERANS ALLOWANCE BOARD PROGRAM \$36,465

Training and Educational Services \$3,610

Training of public servants—Other \$3,610

Other Professional Services \$15,782

*Management consultants \$14,903**Other \$879*

Other Services \$17,073

*Contract administration—DSS (service charges) \$6,415**Hospitality \$129**Membership fees \$350**Temporary help services \$7,999**Other business services \$2,180*

PENSIONS PROGRAM \$1,119,103

Health and Welfare Services \$124,572

*Hospital services \$54,566—Deer Lodge Hospital Winnipeg Man \$29,477.**Physicians and surgeons \$69,906**Other health services \$100*

Legal Services \$315

Training and Educational Services \$21,672

Training of public servants—Other \$21,672

Other Professional Services \$756,373

*Management consultants \$10,599**Other \$745,774—Deer Lodge Hospital Medical Staff Association Winnipeg Man \$49,326, Shaughnessy Hospital Vancouver BC \$77,938, Sunnybrook Hospital Toronto Ont \$49,311.*

Other Services \$216,171

*Contract administration—DSS (service charges) \$816**Hospitality \$370**Laundry, dry cleaning, and related services \$3,677**Membership fees \$1,390**Non-professional personal service contracts \$18,475**Temporary help services \$108,007—MacDonald Brisson Ltd Ottawa Ont \$40,285.**Other business services \$83,436—Supply and Services Canada Ottawa Ont \$65,420.*

BUREAU OF PENSIONS ADVOCATES PROGRAM \$18,514

Training and Educational Services \$4,244

Training of public servants—Other \$4,244

Other Professional Services \$14,266

Other \$14,266

Other Services \$4

Contract administration—DSS (service charges) \$4

SECTION 34

1981-82 PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

	<i>Page</i>
Construction and acquisition of land, buildings and works	34.2
Construction and acquisition of machinery and equipment ..	34.16
Payments of \$5,000 or over for land and buildings	34.25

Construction and acquisition of land, buildings and works

Note: this statement provides total expenditure by program with details related to contracts of \$250,000 or over (\$25,000 or over for cost plus contracts).

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
AGRICULTURE \$5,386,365			
Department \$5,383,549			
AGRI-FOOD DEVELOPMENT PROGRAM \$4,046,960			
Domco Construction Ltd, Moose Jaw, Sask**	487,972	481,495	481,495
Herveo Construction Ltd Moncton, NB	297,000	297,000	297,000(f)
L A Beaubien & Associates, Halifax, NS**	634,825	39,347	614,075*(f)
Louis Donolo Inc, Montreal, Que**	16,545,517	171,363	16,534,098*
Tetreault, Parent, Languedoc, Montreal, Que**	315,000	261,022	261,022
AGRI-FOOD REGULATION AND INSPECTION PROGRAM \$1,218,352			
Boilard et Boilard Inc St David, Que**	349,804	4,852	349,804(f)
Willens Bros Construction Ltd Sarnia, Ont**	508,716	249,731	335,118
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND \$38,589			
CANADIAN GRAIN COMMISSION PROGRAM \$79,648			
Canadian Livestock Feed Board \$2,816			
COMMUNICATIONS \$1,571,917			
Department \$1,562,875			
COMMUNICATIONS PROGRAM \$1,562,875			
G Lundy and Associates Limited Ottawa Ont**	488,234	488,234	488,234(f)
R J Nicol Construction (1975) Limited Ottawa Ont**	1,030,000	137,500	137,500
Westeinde Construction Limited Nepean Ont**	671,678	556,078	671,678(f)
National Museums of Canada \$9,042			
ENERGY, MINES AND RESOURCES \$22,645			
MINERALS AND EARTH SCIENCES PROGRAM \$22,645			
ENVIRONMENT \$49,980,491			
ADMINISTRATION PROGRAM \$2,457			
ENVIRONMENTAL SERVICES PROGRAM \$4,232,747			
Burnett Construction Ltd, St John's, Nfld**	408,000	161,080	161,080
Enterprise Electronics Corporation, Enterprise, Alabama, USA	1,002,000	1,005,660	1,005,660
Hermes Electronics Ltd, Dartmouth, NS	1,153,000	324,666	346,193
Interprovincial Engineering Ltd, Halifax, NS	83,050***	43,194	43,194
Knutson Construction Ltd, Swift Current, Sask**	854,626		854,626(f)
MacDonald Dettwiler and Associates, Richmond, BC	1,697,873	1,576,664	1,697,873
Multi Ventures Ltd, Tracy, NB**	337,700	208,350	208,350
Stanley and Sheppard Ltd, St John's Nfld	40,000***	39,780	39,780
Stanley and Sheppard Ltd, St John's Nfld	30,000***	30,000	30,000(f)
M Sullivan and Son Ltd, Arnprior, Ont**	1,058,798		1,058,798(f)
Wade Williams Partnership, Victoria, BC	40,000***	28,500	28,500
PARKS CANADA PROGRAM \$45,745,287			
Albion Construction Co Ltd, North Vancouver, BC**	1,245,046		1,244,658*
Alexander Enterprises Ltd, Stephenville, Nfld	276,000	240,550	240,550
A Plamondon & Fils Inc, Grand Mère, Que	4,241,781	172,505	4,241,781(f)
Armcorn Ltd, Ottawa, Ont	432,710	40,179	432,710*(f)
Avalon Construction Ltd, St John's, Nfld	838,605		838,605
Avalon Constr & Eng Ltd, St John's, Nfld	520,496	520,496	520,496(f)
Birch Builders Ltd, Victoria, BC	963,579	1,241	963,579(f)
Bishop Marine Construction Ltd, Ganaanoque, Ont**	477,000	41,160	169,017*
Blackline Asphalt Services, Trail, BC**	601,425	393	601,425(f)
Blouin, Blouin Associés, Montréal, Que	316,121	72,715	285,907*
Botkin, WF Construction Ltd, Regina, Sask**	286,998	163,131	286,998(f)
Botkin, WF Construction Ltd, Regina, Sask**	945,450	481,717	481,717
Botkin, WF Construction Ltd, Regina, Sask	268,120		124,018
Braniff Construction Ltd, Kelowna, BC	1,319,089	1,183,129	1,183,129
Charles Duranceau Ltée, Montréal, Que	611,972	2,361	611,972(f)
Chaulks Ltd, Deer Lake, Nfld	367,150		361,835
Collyer Paving Construction Ltd, Canmore, Alta	362,399	162,235	162,235
Columbia Blacktop Ltd, Revelstoke, BC	357,542	351,439	351,439(f)
Columbia Bitulithic Ltd, Vancouver, BC**	2,542,225	2,542,225	2,542,225(f)
Construction BML Inc, Rivière du Loup, Que**	913,610	913,610	913,610(f)
Construction Conarch Ltée, St-Laurent, Que	355,460	189,811	355,460*(f)
Construction Dapac Ltée, Boucherville, Que	299,774	73,477	299,774(f)
Construction R Cloutier Inc, Shawinigan, Que	1,098,623	353,844	353,844
Cook K Ltd, Dugald, Man**	1,630,158	330,352	330,352

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
ENVIRONMENT—Concluded			
PARKS CANADA PROGRAM—Concluded			
Curren and Briggs Ltd, Summerside, PEI	506,373		459,825
Debsco Construction and Development Ltd, Edmonton, Alta**	1,480,000	1,379,101	1,379,101
Delew Cather Canada, St John's, Nfld**	397,440	369,468	369,468
Deschenes Structures, Ottawa, Ont	346,107	170,348	170,348
Edman Construction Co Ltd, Edmonton, Alta	396,482	49,789	392,408*
Everall Construction Ltd, Edmonton, Alta**	939,476	939,476	939,476(f)
Fenco Nfld Ltd, St John's, Nfld**	283,100	237,659	257,696
Gaffney Quebec Ltd, Stratford, Ont	614,068	598,255	598,255
Gauthier, Guité, Roy, Quebec, Que	320,000	64,000	224,000
Geddes Construction Co Ltd, Kelowna, BC**	1,002,233	2,426	1,002,233(f)
Genra Construction Inc, Quebec, Que	292,946	288,474	288,474
GID Ltée, Quebec, Que	457,100	127,100	347,100
HE Carson & Sons Ltd, Moncton, NB**	1,330,115	665,140	665,140
Hillcrest Construction, Brockville, Ont	293,529	49,232	293,529*(f)
Island Coastal Services, Charlottetown, PEI**	481,652	111,894	481,652
Joslyn and Olson Contractors Ltd, Edmonton, Alta	526,928	316,501	316,501
Kays Construction Ltd, Steinbach, Man**	984,536	230,652	984,536(f)
Kettle Valley Contractors Ltd, Kelowna, BC	302,172	2,742	302,172*(f)
Known Construction Co Ltd, Bolton, Ont	464,263	464,263	464,263(f)
Leduc Construction Co Ltd, Edmonton, Alta**	1,600,489	1,600,489	1,600,489(f)
Lee Jay Construction Co Ltd, Edmonton, Alta	927,405	148,365	148,365
Les Fondations Geodex Inc, Ville St-Laurent, Que	572,766	559,620	559,620
Lucien Desranleau Ltée, Iberville, Que	2,675,522	1,968,803	2,275,034
Lundrigans Ltd, Corner Brook, Nfld**	1,104,887	1,104,887	1,104,887(f)
Lundrigans Ltd, Corner Brook, Nfld**	5,261,730	1,478,414	5,261,730(f)
Manitoba Department of Highways, Winnipeg, Man	501,879		501,879
Ministry of Natural Resources, Toronto, Ont	4,239,967	638,094	4,239,967*(f)
Modern Paving Ltd, Goulds, Nfld	649,134	559,279	559,279
Moffatt Construction, Ottawa, Ont	314,716	1,355	314,716(f)
Morsky P Ltd, Virden, Man**	1,588,570	595,673	1,510,588
Mulder Bros (1975) Ltd, Winnipeg, Man	1,304,179		1,304,179
Nelson River Construction Ltd, Winnipeg, Man**	509,377		509,377*(f)
Nicks Landscaping, Edmonton, Alta	368,675	25,000	368,675*(f)
Nova Construction Co Ltd, Antigonish, NS**	567,292	512,292	567,292(f)
Nova Construction Co Ltd, Antigonish, NS**	3,657,770	2,305,479	2,305,479
Nova Construction Co Ltd, Antigonish, NS**	847,266	847,266	847,266(f)
Nu Trend Construction Ltd, Revelstoke, BC	347,313	18,563	18,563
Nu West Development Corp, Calgary, Alta	518,945	292,296	518,945*(f)
Pennecon Ltd, Conception Bay, Nfld	483,749		483,749
Penney Construction Ltd, Markinons, Nfld**	535,550	99,587	59,587
Peters Bros Ind Ltd, Penticton, BC**	804,598	45,176	804,598*(f)
Potts Construction Co, Shellbrook, Sask**	1,301,688	633,777	633,777
Prism Enterprises Ltd, Kelowna, BC**	1,198,842	9,732	1,198,842(f)
Proctor & Redfern Assoc, St John's, Nfld**	346,400		231,269
Regional Municipality of Ottawa-Carleton, Ottawa, Ont	580,000	75,830	580,000(f)
Ritz Construction Ltd, Humboldt, Sask	257,094	240,142	240,142
Robert Guillot Inc, Beauport, Que	250,010	160,860	250,010(f)
Robert Jennings Construction Ltd, Nepean, Ont	768,720	628,399	628,399
Ron Engineering & Construction (Eastern) Ltd, Ottawa, Ont	3,067,002	85,325	3,067,002*(f)
Rosaire Côté Inc, St-Apollinaire, Que	326,715	29,991	326,715(f)
St-Romuald Construction Ltée, St-Romuald, Que	262,531	9,525	262,531(f)
Saskatchewan Department of Highways, Regina, Sask	1,193,800		1,193,800
Simms Diamond Drilling, St-Anthony, Nfld	274,853	186,686	186,686
Skifton Construction Ltd, Prince Albert, Sask	393,733	322,149	322,149
Summit Developers Ltd, Corner Brook, Nfld	335,311	131,875	131,875
The George Campbell Co Ltd, Fort Erie, Ont**	337,004	217,008	337,004*
Underground Services Ltd, Moncton, NB	685,968		619,091
WD Laflamme Ltd, Ottawa, Ont	1,835,108	1,398,489	1,398,489

EXTERNAL AFFAIRS \$15,499,837**CANADIAN INTERESTS ABROAD PROGRAM \$15,499,837**

Baltimore Contractors Inc, Washington, USA	838,405		801,248(f)
Built Environment Coordinators, Toronto, Ont	46,880***	42,649	42,649
Diplomatic Corps Services Bureau, Moscow, USSR	1,201,770		729,306
DuBois Plumb and Associates, Toronto, Ont	750,000	504,636	504,636
Entreprise Devillette & Chissand, Paris, France	8,197,000	1,093,191	6,943,592
Fiset Miller Vinois, Montreal, Que	1,370,000	107,040	1,033,788
J Fortes Engenharia, S.A, Rio de Janeiro, Brazil	2,347,263	1,168,398	1,168,398
Franser Construction, Mexico City, Mexico	8,178,230	385,360	7,926,633
E J Gaboury and Associates, Winnipeg, Man	995,100	47,509	783,672
John Lelliott Ltd, London, England	1,200,248	1,065,405	1,144,971
Lambda Constructores, Caracas, Venezuela	635,946		626,360(f)
Marsto Builders (PVT) Ltd, Harare, Zimbabwe	355,594	348,873	348,873
McCarter Nairne and Partners, Vancouver, BC	1,667,000	95,095	1,394,201
Murray & Murray, Griffiths & Rankin, Ottawa, Ont	257,000	49,037	250,249*

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
EXTERNAL AFFAIRS—Concluded			
CANADIAN INTERESTS ABROAD PROGRAM—Concluded			
Musa Constructora E Incorporadora Musa Ltd, Brasilia, Brazil	278,000	59,108	59,108
Ouellet and Reeves, Architects, Montreal Que	830,000	245,594	528,055
Payment to Belgrade, Belgrade, Yugoslavia	1,905,000	240,000	1,720,000
Sankey Partnership, Toronto, Ont	2,805,000	597,621	597,621
Smith Carter Partners, Winnipeg, Man	1,269,000	16,871	978,337
The Building Organization RAD, Belgrade, Yugoslavia	6,763,942	1,352,788	1,352,788
FISHERIES AND OCEANS \$46,804,160			
Department \$46,804,160			
Abco Supply, Winnipeg Man**	342,943	342,943	342,943
Adera Construction Inc, Iles de la Madeleine, Que**	479,630	479,451	479,451
Arrow Building Corp Ltd, Dartmouth, NS**	841,616*	25,580	841,616(f)
Avalon Construction & Engineering Ltd, St John's, Nfld**	339,472	67,756	339,472(f)
Babb Construction Ltd, Harbour Grace, Nfld**	265,848	36,719	265,848(f)
Beaver Marine Ltd, Halifax NS**	701,964*	249,390	701,964(f)
Beaver Marine Ltd, Halifax NS**	348,900	348,900	348,900(f)
Beaver Marine Ltd, Halifax, NS**	439,500	366,250	366,250
B & M Comeau Construction Co Ltd, Little Brook, NS**	1,095,712*	140,640	1,095,712(f)
B & M Comeau Construction Co Ltd, Little Brook, NS**	1,304,155	999,757	999,757
Breau L & Son Ltd, Neguac, NB**	523,709*	346,413	523,709(f)
Bridger Construction & Engineering Co Ltd, Foxtrap, Nfld**	265,235	107,888	107,888
Brown & Root Ltd, Vancouver, BC	716,076*	588,261	716,076(f)
Buhler Brothers Excavating Ltd, Revelstoke, BC	2,475,179	1,594,664	1,594,664
Cadillac Construction Co Ltd, St John's, Nfld**	269,353	269,353	269,353(f)
Cana Construction, Richmond, BC	3,101,098	1,155,093	3,101,098*
CCM Construction, St John's, Nfld**	274,096*	30,538	274,096(f)
Chatwin W N Construction, Campbell River, BC	275,554	204,764	204,764
Collovino Incorporated, Windsor, Ont**	9,440,801		9,440,801(f)
Construction Lang Ltee, Sept-Isles, Que**	1,425,277	988,307	988,307
Credit Heights Ltd (Operating as Stainton Construction), Oakville, Ont**	312,723	295,674	295,674
Fundy Contractors Ltd, Leonardville, NB**	487,895	260,662	260,662
Gely Construction Inc, Ste-Foy, Que**	1,597,135	768,881	768,881
Harbour Development (Division of Atlantic Towing), Dartmouth, NS**	553,361	553,361	553,361(f)
HB Contracting, Surrey, BC	909,002	909,002	909,002(f)
Hynes Construction Co Ltd, Dunville, Nfld**	438,040	362,514	362,514
Interlox Building Systems, Surrey, BC	446,911	446,911	446,911(f)
Komo Construction Inc, Quebec, Que**	1,138,214	1,138,214	1,138,214
Landry & Sexton Inc, Nouvelle, Que**	274,172	274,172	274,172
Les Entrepreneurs Dapac Ltée, Boucherville, Que**	317,938	255,279	255,279
Les Fondations Géodex Inc, Pointe-Claire, Que**	352,580*	131,530	352,580(f)
Les Structures GB Ltée, Rimouski, Que**	331,745	261,270	261,270
DC Menchions Construction Ltd, Halifax, NS**	637,928*	23,222	637,928(f)
DC Menchions Construction Ltd, Halifax, NS**	1,035,565*	91,271	1,035,565
Dean Construction Co Ltd, Tecumseh, Ont**	639,641	639,641	639,641(f)
Deep Harbour Developers Ltd, Port Hawkesbury, NS**	281,982	33,318	281,982(f)
Deep Harbour Developers Ltd, Port Hawkesbury, NS**	258,600	133,874	258,600(f)
Diamond Construction (1961) Ltd, Fredericton, NB**	257,232	103,680	257,232(f)
Eco-Zone Engineering Ltd, St John's, Nfld**	258,532	59,796	59,796
Felix Construction, Burnaby, BC	805,296	805,296	805,296(f)
Foulem Construction Ltd, Caraquet, NB**	342,031*		342,031(f)
Fraser River Pile-driving, New Westminster, BC**	269,192*	36,276	269,192(f)
Fraser River Pile-driving, New Westminster, BC**	613,966*	1,158	613,966(f)
Fraser River Pile-driving, New Westminster, BC**	1,366,610*	235,901	235,901
Fraser River Pile-driving, New Westminster, BC**	1,071,738	414,501	441,403
Fraser River Pile-driving, New Westminster, BC**	382,970	318,565	318,565
Lundrigans Ltd and Time Construction, Corner Brook, Nfld**	274,537*	177,337	274,537
McLellan Contractors, Port Alberni, BC**	2,464,226*	624,778	2,464,226(f)
McNamara Marina, Div of McNamara Corp Nfld Ltd, Whitby, Ont**	324,859	272,902	272,902
Morrison & MacRae Ltd, St Eleanor, PEI**	344,771	196,359	196,359
Morrison & MacRae Ltd, St Eleanor, PEI**	397,313	397,313	397,313
Norman Dick Limited, St John's, Nfld**	385,238*	278,092	385,238(f)
Pelley Enterprises Ltd, Springdale, Nfld**	285,251*	186,188	285,251(f)
Phillips HW & Son Ltd, Marion Bridge, NS**	1,716,943	1,716,943	1,716,943
Procon Builders & Buhler Bros Excavating, Revelstoke, BC	695,720*	239,598	695,720*(f)
Rupert Building Contractors, Prince Rupert, BC**	563,163	563,163	563,163
SAF Construction (1973) Inc St-Henri, Que**	1,588,413	189,399	189,399
Seward Construction, Surrey, BC	278,220*	123,377	278,220(f)
Sub-Services, Penetanguishene, Ont**	2,740,211*	988,327	2,726,634
Viking Construction, St John's, Nfld**	1,701,787*	4,335	1,701,787*(f)
Voth Brothers, Abbotsford, BC	435,015	330,167	330,167
Waterworks Construction Ltd, Halifax, NS**	795,317		795,317
Western Caissons (Quebec) Ltd, Laval, Que**			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$40,198,733			
INDIAN AND INUIT AFFAIRS PROGRAM \$20,871,978			
Ben Bee Diving & Marine, St Catharines, Ont	515,903	450,114	450,114
City of Sydney, Sydney, NS	257,000	257,000	257,000(f)

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded			
INDIAN AND INUIT AFFAIRS PROGRAM—Concluded			
Construction Rousseau & Rousseau Inc, St Redempteur, Que	1,066,280	1,050,705	1,050,705
Facto Homes Ltd & Atlantis Management Ltd, Winterburn, Alta	700,740	700,740	700,740(f)
Fitzgerald and Snow Ltd, Summerside, PEI**	560,997	365,886	560,997(f)
Graham & Boyko Construction Ltd, Coquitlam, BC	494,337	494,337	494,337(f)
Guran Construction Co Ltd, Langley, BC**	957,337	550,529	909,337* (f)
H E Carson & Sons Ltd, Moncton, NB**	1,330,116	665,141	665,141
Kettle Valley Contractors Ltd, Vernon, BC	1,485,226	1,485,226	1,485,226(f)
Moffatt Construction Ltd, Ottawa, Ont	2,105,598	1,465,414	2,091,364*
Taiga Utility Services Ltd, Winnipeg, Man**	345,000		345,000* (f)
Utilex Contractors Ltd, Vancouver, BC	328,468		328,468* (f)
NORTHERN AFFAIRS PROGRAM \$19,326,755			
Antler Construction, Prince George, BC**	615,600	486,700	615,600
Geddes & Flemming Contracting Ltd (Klondike Highway) Teslin, YT**	4,092,314	83,100	4,092,314
General Enterprises Construction Ltd (Dempster Highway) Whitehorse, YT**	1,615,506	69,434	1,615,506* (f)
General Enterprises Construction Ltd (Liard Highway) Whitehorse, YT**	4,532,722		4,532,722(f)
General Enterprises Construction Ltd (Mackenzie Highway) Whitehorse, YT**	2,262,980		2,262,980* (f)
Karl Mueller Construction (Liard Highway) Hay River, NWT**	643,900		624,634*
Keen Industries Ltd, Fort Nelson, BC**	16,919,000		16,919,000* (f)
Kraft Construction, Winnipeg, Man**	1,893,786		1,893,786*
Northern Arc Shipbuilders Ltd, Hay River, NWT**	756,210		681,768*
Stan Dean & Sons Ltd, Hay River, NWT**	775,627	214,959	775,627* (f)
W A Sychuk Contracting Ltd, Fort St John, BC**	2,571,714	2,362,036	2,362,036
Tempo Builders Ltd, (KM 52.2) Hay River, NWT**	1,031,573	79,587	79,587
Tempo Builders Ltd, Hay River, NWT**	2,634,710	112,988	112,988
Tempo Builders Ltd, (KM 107.8-108.3) Hay River, NWT**	1,774,621	7,235	1,699,346*
Tempo Builders Ltd (Muskeg River Bridge) Hay River, NWT**	2,290,169	1,799,727	2,290,169*
Tompkins Contracting (1977) Ltd (Liard Highway), (KM138.2-164) Fort St John, BC**	4,399,500	95,918	3,728,479*
Tompkins Contracting (1977) Ltd (Liard Highway), (KM113.1-115.3) Fort St John, BC**	358,000	86,219	345,598*
Tompkins Contracting (1977) Ltd (Liard Highway), (KM 115.3-138.7) Fort St John, BC**	3,821,530	1,188,145	4,024,094*
Tompkins Contracting (1977) Ltd (Mackenzie Highway) Fort St John, BC**	10,330,366		10,330,366* (f)
Watsko Garage Ltd, Fort Nelson, BC**	10,151,194		10,136,900(f)
Whissel Enterprises Ltd, (KM 54.6-97.8) Edmonton, Alta**	406,231	42,872	406,231* (f)
Whissel Enterprises Ltd, (KM 164-190) Edmonton, Alta**	3,560,930	2,627,215	3,244,874*
NATIONAL DEFENCE \$109,574,064			
DEFENCE SERVICES PROGRAM \$109,574,064			
Aacro Building Products Ltd, Edmonton, Alta	262,563	262,563	262,563(f)
A B & G Roofing Ltd, Dieppe, NB	282,200	279,635	279,635
Acier D'armature de Mtl, Montreal Que	643,607	9,842	643,607(f)
Aircorn Consultants, Winnipeg, Man	1,310,773	646,881	1,229,847
Al-Jen Construction Ltd, Collingwood, Ont	346,588	11,680	11,680
Alderney Consultants Ltd, Dartmouth, NS	332,615	288,501	329,190
Alisco Building Supplies Ltd, Moncton, NB	596,660	583,847	583,847
Alumicor Ltd, Agincourt, Ont	262,691		262,691(f)
Alumiwall Ltd, Ottawa, Ont	261,124	500	261,124(f)
D'Andrea Brothers Ltd, Rexdale, Ont	268,900	68,937	68,937
Angus Consulting Management Ltd, Don Mills, Ont	250,455	157,689	239,990
Atlas Construction Maritimes Ltd, Fredericton, NB	842,257	75,662	842,257(f)
Atlas Construction Maritimes Ltd, Fredericton, NB	652,319	2,000	652,319(f)
Jean Attore Inc Montreal, Que	4,055,007		4,007,576
B A Construction Co Ltd, Winnipeg, Man	1,333,767	136,468	1,333,767(f)
Bach-McDougall Ltd, London, Ont	1,217,984	29,867	1,217,884
P Baillargeon Ltée, Iberville, Que	1,619,766	151,671	1,607,221
Beaver Construction Ltd, Dorval, Que	2,608,494	352,161	2,608,494(f)
G E Bemi & Associates, Ottawa, Ont	517,700	206,328	498,424
Bennett & White Western Ltd, Saskatoon, Sask	2,817,554		2,817,554(f)
Bic Enterprises Ltd, Dartmouth, NS	652,348	542,217	648,967
Bic Enterprises Ltd, Dartmouth, NS	506,000	1,541	506,000(f)
Bird Construction, Calgary, Alta	589,057	910	589,057(f)
Bird Construction Company Ltd, Calgary, Alta	492,354		
Bird Construction Company Ltd, Winnipeg, Man	498,442	492,936	492,936
Black & MacDonald, Shearwater, NS	1,506,736	10,523	1,506,736(f)
Blucwater Construction, Halifax, NS	493,474		493,474(f)
Bluco Construction Ltd, Halifax, NS	982,717	31,854	982,717(f)
Blunden Construction Ltd, Halifax, NS	298,775	97,810	97,810
Blunden Construction Ltd, Halifax, NS	296,474	286,375	286,375
B M Construction Ltd, Kingston, Ont	362,208	325,792	325,792
Boillard & Boillard, St-David, Cte Levis, Que	419,351	351,628	351,628
Boire & Verch Construction Ltd, Pembroke, Ont	290,750	288,305	288,305
Geo Bolton Ltd, Ottawa, Ont	960,000		
J D Bond Construction Group, Edmonton, Alta	333,302	301,443	333,302(f)
J D Bond Construction Group, Edmonton, Alta	272,805	186,183	272,805(f)
Boudreau Sheet Metal Works Ltd, Dieppe, NB	340,735	3,382	340,730(f)
Boudreau Sheet Metal Works Ltd, Dieppe, NB	445,203	445,203	445,203(f)

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued			
DEFENCE SERVICES PROGRAM—Continued			
Boyd & Garland Construction Services Ltd, Dartmouth, NS	3,733,054	3,113,361	3,583,179
Bradco Construction Ltd, St John's, Nfld	340,822	334,838	334,838
Bradco Construction Ltd, St John's, Nfld	370,703	620	370,703(f)
Bradney & Associates Ltd, Ottawa, Ont	342,833	29,603	342,833(f)
Bradsil Ltd, Toronto, Ont	3,993,551	3,482	3,993,551(f)
Bramalea General Contracting, Bramalea, Ont	12,558,021	58,321	12,558,021(f)
Braniff Construction Ltd, Cold Lake, Alta	656,590		656,590(f)
Braniff Construction Ltd, Calgary, Alta	1,985,734	1,528,224	1,930,624
Brook, Carruthers, Shaw, Toronto, Ont	328,582	195,419	316,879
Buck's Construction Co Ltd, Cold Lake, Alta	297,031		275,286
Bulwark Construction, Ottawa, Ont	581,653	20,000	581,653(f)
M A Butt Construction, Markham, Ont	359,358	6,091	359,358(f)
C & S Construction Co Ltd, Moose Jaw, Sask	540,426	316,765	419,085
C & S Construction Co Ltd, Moose Jaw, Sask	314,710	212,390	314,710(f)
Caledon Helicopters Ltd, Caledon Ont	335,913	335,913	335,913(f)
Cambrian Construction Ltd, Montreal, Que	1,162,177	676	1,162,177(f)
Cambrian Construction Ltd, Montreal, Que	386,205	386,205	386,205(f)
Cambrian Construction Ltd, Montreal, Que	613,205	607,175	607,175
Cambrian Construction Ltd, Montreal, Que	304,082	25,160	304,082(f)
Cambrian Construction Ltd, Montreal, Que	304,082	39,105	304,082(f)
Cambrian Construction Ltd, Montreal, Que	646,753	1,322	646,753(f)
Cambrian Construction Ltd, Montreal, Que	1,760,293	229,362	229,362
Camelot Enterprises (1975) Ltd, Comox, BC	254,691	179,916	254,691(f)
Cana Construction Co Ltd, Richmond, BC	452,701	41,966	452,701(f)
Cana Construction Co Ltd, Richmond, BC	637,344	365,033	637,344(f)
Cana Construction Co Ltd, Richmond, BC	1,150,582	102,952	1,150,582(f)
Cana Construction Co Ltd, Richmond, BC	2,662,747	115,591	2,662,747(f)
Cana Construction Co Ltd, Richmond, BC	259,841		259,841(f)
Canadian Grinding & Grooving, Vancouver, BC			
Cannon Construction Ltd, Halifax, NS	2,761,131	1,714,120	1,714,120
Cannon Construction Ltd, Halifax, NS	1,616,021	670,153	1,597,262
Capkey Developments Ltd, Trenton, Ont	537,600		
Central Builders Ltd, Gander, Nfld	308,916	289,961	289,961
Century Plumbing & Heating, Chilliwack, BC	339,621	1,555	339,621(f)
Julien Chabot Inc, St Jacques De Leeds, Que	508,776	335,997	335,997
Chew Excavating Ltd, Victoria, BC	373,616	373,616	373,616(f)
Chew Excavating Ltd, Victoria, BC	467,864	407,172	407,172
City Aluminum Building, Pembroke, Ont	332,658	332,474	332,474
Classic Construction Ltd, Yarmouth, NS	628,725	228,725	628,725(f)
Classic Construction Ltd, Yarmouth, NS	639,071	13,092	639,071(f)
W G Bud Cloutier, Petawawa, Ont	364,600	364,209	364,209
Coho Paving Ltd, Pincher Creek, Alta	871,729	24	871,729(f)
Collet Frères Ltée, Montreal, Que	736,553	15,589	736,553(f)
Collet Frères Ltée, Montreal, Que	821,139	10,175	821,139(f)
Comstock International Ltd, Winnipeg, Man	841,909	780,487	780,487
Comstock International Ltd, Winnipeg, Man	252,067	32,894	252,067(f)
Comstock International Ltd, Dartmouth, NS	452,818	24,620	452,818(f)
Concord (Ottawa) Electrical Co, Summerside, PEI	626,902	2,183	626,902(f)
Conley & Company Contractors, Regina, Sask	251,430	52,335	251,430(f)
Delphis Cote Ltée, Montreal, Que	374,006	374,006	374,006(f)
Curran & Briggs Ltd, Summerside, PEI	476,456	476,456	476,456(f)
D & H Construction Ltd, Medicine Hat, Alta	413,891	408,332	408,332
D & H Construction Ltd, Medicine Hat, Alta	252,602	674	252,602(f)
D & S Construction, Borden, Ont	903,524	23,181	903,524(f)
Defence Construction (1951) Ltd, Ottawa, Ont	750,000		750,000(f)
Defence Construction (1951) Ltd, Ottawa, Ont	2,399,506	238,662	2,108,550
Defence Construction (1951) Ltd, Ottawa, Ont	303,656	52,662	282,163
Delta Electric Co Ltd, Fredericton, NB	781,374	569,853	781,374(f)
Desbiens & Bouchard Inc, Bagotville, Que	1,089,319		1,089,319(f)
Lucien Desranleau Inc, Iboville, Que	874,001	109,050	874,001(f)
Diamond Construction (1961) Ltd, Fredericton, NB	356,661	356,661	356,661(f)
Diamond Construction (1961) Ltd, Fredericton, NB	442,456	423,196	423,196
Dineen Construction (Atlantic) Ltd, Dartmouth, NS	2,754,834	231,351	231,351
Doran Construction Ltd, Ottawa, Ont	5,847,553	2,298,240	5,836,199
Dumaresq & Byrne Ltd, Halifax, NS	675,000	536,302	675,000(f)
Dura Construction Ltd, Saanichton, BC	708,646	81,143	708,646(f)
Charles Duranceau, Beauchemin, Montreal, Que	10,125,101	203,675	10,125,101(f)
Edittec Construction Inc, Montreal, Que	932,116		856,333
Engineered Urethanes Ltd, Edmonton, Alta	362,642	362,642	362,642(f)
ESB Canada Ltd, Mississauga, Ont	629,497		543,697
Felix Construction Co, Burnaby, BC	261,144	227,327	261,144(f)
C Fen Construction Inc, Penticton, BC	344,643	9,655	344,643(f)
Fodor Engineering Ltd, Toronto, Ont	607,140	109,968	489,499
Formco Inc & N A F/Ltée (Joint Venture), St-Léonard, Que	1,863,661	388,527	1,863,661(f)
Foster Wheeler Ltd, St Catharines, Ont	13,154,582	9,825,607	9,825,607
The Foundation Co, Halifax, NS	584,170	22,395	584,170(f)
Foundation Maritime, Halifax, NS	6,531,629	70,273	6,336,876

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Continued			
DEFENCE SERVICES PROGRAM—Continued			
Foundation Maritime, Halifax, NS	17,263,222	803,065	803,065
Foundation Maritime, Halifax, NS	9,005,867	195,468	8,990,436
Foundation Maritime, Halifax, NS	3,847,469	1,902,703	3,769,918
Fowler Bauld and Mitchell, Halifax, NS	1,181,124	616,151	1,078,100
E S Fox Ltd, Welland, Ont	1,749,583	4,719	1,749,583(f)
E S Fox Ltd, Welland, Ont	3,906,010	836,003	836,003
Franki Canada Ltd, Montreal, Que	3,233,710	1,881,767	3,226,585
Fraser-Brace Maritime Ltd, Halifax, NS	37,993,566	10,924,544	10,924,544
Fraser-Brace Maritime Ltd, Halifax, NS	6,292,893	4,568,075	5,925,048
Frecon Ltd, Fredericton, NB	586,198	504,957	548,235
Frontiers West Constructors, Ottawa, Ont	812,010	43,352	812,010(f)
Gateway Construction Co Ltd, Winnipeg, Man	1,946,891	655,991	1,946,891(f)
Gateway Construction Co Ltd, Winnipeg, Man	1,040,906	535,549	1,040,906(f)
Gen-Mec Construction Co Ltd, Bonnyville, Alta	359,771	92,992	359,771(f)
General Accident Assurance of Canada & Kelly Leduc Ltd, Ottawa, Ont	316,632		315,921
George's Plumbing & Heating Ltd, Dieppe, NB	382,444	372,197	372,197
Gratton & D'Aoust Electric Ltd, Ottawa, Ont**	410,089	231,500	410,089
L C Greenough Construction, Edmonton, Alta	272,226	3,269	272,226(f)
L C Greenough Construction, Edmonton, Alta	313,296	241,753	313,296(f)
L P Grenier & Fils Inc, Ancienne Lorette, Que	388,740	131,373	131,373
Gretzky Construction Ltd, Moncton, NB	992,327	992,327	992,327(f)
Haid Construction Ltd, Saskatoon, Sask	271,989		
Halco Automatic Fire Systems, Calgary, Alta	262,014	224,772	224,772
Hanscomb & Roy Associates, Calgary, Alta	1,690,447		1,690,447(f)
Heuchert Electric Ltd, St Albert, Alta	327,560	308,864	308,864
H M W Industries, Halifax, NS	268,536	9,589	268,536(f)
Hume & Rumble Electric, Victoria, BC	1,438,052	914,122	914,122
Industrial Machine & Iron Works Ltd, Fredericton, NB	631,476	15,894	627,948
Inland Construction Ltd, Moose Jaw, Sask	1,070,612	5,000	1,070,612(f)
J C R Construction Ltd, Victoria, BC	302,130	260,888	260,888
J S A Construction Ltd, North Bay, Ont	262,155	300	262,155(f)
Kelsey Construction Co Ltd, Winnipeg, Man	354,144	7,426	354,144(f)
Kelsey Construction Co Ltd, Winnipeg, Man	445,442	393,935	445,442(f)
King Construction Ltd, Fredericton, NB	315,430	245,899	245,899
Kolostat Inc, Ville de Laval, Que	1,353,677	49,115	1,353,677(f)
Kolostat Inc, Ville de Laval, Que	1,558,705	16,565	1,558,705(f)
La Cie de Pavage D'Asphalte, Montreal, Que	376,835	125,173	376,835(f)
Nap Laforest & Fils (1968) Ltée, Montreal, Que	562,072	7,232	562,072(f)
Alain Lavoie Ltée, Chicoutimi, Que	629,003	2,063	629,003(f)
Tony Leite Roofing & Sheet Metal Ltd, Toronto, Ont	321,528	321,528	321,528(f)
Lemar Roofing Corp, Peterborough, Ont	278,478	278,478	278,478(f)
Les Entreprises Desourdy Inc, St Jean, Que	900,265		900,265(f)
Les Entreprises Mobile Prive, St Therese, Que	597,725	35,875	597,725(f)
Lithwick Johnston and Moy, Ottawa, Ont	283,534		283,534(f)
G Lundy and Associates Ltd, Ottawa, Ont	781,831	52,367	781,831(f)
M L S Construction Ltd, Moose Jaw, Sask	287,937	287,387	287,387
M L S Construction Ltd, Moose Jaw, Sask	286,988	286,988	286,988(f)
M L S Construction Ltd, Moose Jaw, Sask	296,494	296,494	296,494(f)
M & S Roofing & Sheet Metal Ltd, Mississauga, Ont	612,401	585,581	585,581
MacIntosh-Laflamme (a Joint Venture of A C MacIntosh Construction Ltd & W D Laflamme Ltd Greenwood, NS)	965,310	213,907	965,310(f)
Maddix Construction Ltd, Wellington, PEI	268,983	259,483	259,483
Mancar Builders Inc, Sudbury, Ont	2,218,153	1,940,815	2,143,207
Markus and Son Ltd, Pembroke, Ont	2,016,489	1,759,240	1,759,240
Mason Ltd, Ottawa, Ont	605,205	112	605,205(f)
Mecarter Nairne Architects, Vancouver, BC	361,650	112,215	132,926
H J McFarland Construction Co Ltd, Picton, Ont	682,827	675,827	675,827
H J McFarland Construction Co Ltd, Picton, Ont	1,977,297	5,000	1,977,297(f)
J M Meunier Inc, St-Augustin, Que	261,251	3,205	254,651
Les Entreprises Mobile Privé, St Therese, Que	754,528	745,269	745,269
Mount Royal Concrete Floor Canada Ltd, Nepean, Ont	286,200	8,173	283,470
Multi-Ventures Ltd, Tracy, NB	359,758	12,298	359,758(f)
Municipal Spraying & Contracting Ltd, Bedford, NS	4,493,674	3,525,659	4,356,279
Neels Heating & Supply Ltd, Sardis, BC	308,833	104,918	308,833(f)
Newco Construction Ltd, Moncton, NB	762,717	726,318	726,318
Newklas Construction Canada, Winnipeg, Man	289,784	287,993	287,993
Noralta Construction Ltd, Grand Centre, Alta	430,245	430,245	430,245(f)
Noralta Construction Ltd, Grand Centre, Alta	1,131,345		1,131,345(f)
Noralta Construction Ltd, Grand Centre, Alta	690,533	363	690,533(f)
Normand & Fleming Ltd, Ottawa, Ont	3,015,316		3,015,316(f)
Oasis and Demmons Contractors, Grand Centre, Alta	328,746	154,572	328,746(f)
Oasis & Demmons Construction, Grand Centre, Alta	290,343	290,343	290,343(f)
Oasis Construction Grand Centre, Grand Centre, Alta	382,609	165,271	382,609(f)
Ontario Electrical Construction Co, North Bay, Ont	276,732	5,900	276,732(f)
Oord's Construction Ltd, Agassiz, BC	609,564	198,447	198,447
Oord's Construction Ltd, Agassiz, BC	290,354	188,549	188,549

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
NATIONAL DEFENCE—Concluded			
DEFENCE SERVICES PROGRAM—Concluded			
Pageau, Morel & Associés Inc, Montreal, Que	1,586,000	26,489	1,561,604
Park Construction Services Ltd, Halifax, NS	527,114	186,805	186,805
Perma Construction Ltd, Victoria, BC	329,019	329,019	329,019(f)
Gaston Picard Construction Inc, Cte Lévis, Que	397,654	98,405	397,654(f)
Gaston Picard Construction Inc, Cte Lévis, Que	568,498	568,498	568,498(f)
Gaston Picard Construction Inc, Cte Lévis, Que	257,500	246,538	246,538
Gaston Picard Construction Inc, Cte Lévis, Que	271,279	246,180	246,180
Gaston Picard Construction Inc, Cte Lévis, Que	285,782	65,497	65,497
Gaston Picard Construction Inc, Cte Lévis, Que	307,893	135,777	135,777
Pinecrest Chalets, Barrie, Ont	539,754	20,589	539,754(f)
Pinecrest Chalets, Barrie, Ont	411,357	411,357	411,357(f)
Henne Pomerleau Inc, Cte De Beauce, Que	998,759	18,221	998,759(f)
Quadra Construction Co Ltd, Vancouver, BC	1,759,688	1,464,024	1,464,024
R L R Construction Ltd, Montreal, Que	542,563	1,925	536,963
R S Line Contractors Co Ltd, Edmonton, Alta	372,515	372,115	372,115
Regal Builders Co Ltd, Waverley, NS	322,103	313,603	313,603
Reid Crowther and Partners Ltd, Edmonton, Alta	311,750	231,062	231,062
Rise & Shine Construction Ltd, Fredericton, NB	261,207	2,158	261,207(f)
Robb Engineering	4,550,000		
Roscoe Construction Ltd, Kings County, NS	624,981	5,818	624,981(f)
Roscoe Construction Ltd, Kings County, NS	478,843	478,843	478,843(f)
Ryles Ltd, Ottawa, Ont	698,194	4,910	698,194(f)
Sawchuck Pile Driving Ltd, Courtenay, BC	450,513	186,755	450,513(f)
Schettler Electric Ltd, Headingly, Man	329,040	60,510	329,040(f)
Seaport Contractors Ltd, Dartmouth, NS	1,140,761	241,411	1,125,983
Sharcon Construction, Reg'd Division of 369949 Ontario Ltd, Ottawa, Ont	346,068		345,779
Sharcon Ltd, Division of 369949 Ontario Ltd, Ottawa, Ont	297,648	297,648	297,648(f)
Shauna Contracting Ltd, Edmonton, Alta	325,521	325,521	325,521(f)
Smiths Construction Co, Arnprior, Ont	323,116	322,166	322,166
Smiths Construction Co, Arnprior, Ont	272,553	92,347	272,553(f)
Smiths Construction Co, Arnprior, Ont	705,852	9,838	705,852(f)
Carlo Sorensen Ltd, Kingston, Ont	326,671	226,136	226,136
Spantec Ltd, Rexdale, Ont	1,031,367	106,135	943,635
Sto-Bert Inc, Laval, Que	1,566,749		1,566,749(f)
M Sullivan & Son Ltd, Arnprior, Ont	347,126	202,344	202,344
M Sullivan & Son Ltd, Arnprior, Ont	2,101,522	1,683,029	2,089,351
M Sullivan & Son Ltd, Arnprior, Ont	487,767	195,264	195,264
J C Sulpher Construction Ltd, Ottawa, Ont	301,124	299,990	299,990
J C Sulpher Construction Ltd, Ottawa, Ont	352,291	352,291	352,291(f)
La Cie Electrique Swift (1974) Ltd, Montreal, Que	2,055,020	5,300	2,055,020(f)
Construction Sylt Ltd, St Hubert, Que	318,275	294,821	294,821
The Fidelity Insurance Co of Canada, Toronto, Ont	968,240	112,551	968,240(f)
The Unecon Partnership, Comox, BC	250,000		249,346
Thompson Berwick Pratt, Vancouver, BC	418,200	257,877	330,366
Tomenson Saunders Whitehead Insurance Ltd, Montreal, Que	328,261	101	323,105
Trottoirs & Chaines Pilote Inc, Ville Vanier, Que	355,182	14,090	355,182(f)
L'Union Canadienne La Norman, Silley, Que	2,261,545	1,029,420	2,118,738
United Contractors (1975) Ltd, Fredericton, NB	343,828	236,882	236,882
United Contractors (1975) Ltd, Fredericton, NB	552,981	539,259	539,259
United Contractors (1975) Ltd, Fredericton, NB	318,200	124,836	124,836
Universal Plumbing & Heating, St Laurent, Que	488,845	470,045	470,045
Urban Construction Ltd, Dartmouth, NS	259,723	259,723	259,723(f)
Utilix Contractors Ltd, Richmond, BC	1,997,860	1,921,703	1,921,703
Vie-Bilt General Contractors, Ottawa, Ont	667,517	186,097	186,097
Voth Bros Construction Ltd, Abbotsford, BC	3,047,095	582,862	2,993,196
E A Wagner Construction Ltd, Pembroke, Ont	294,893	290,270	290,270
Wallcrete of Canada Ltd, St Leonard, Que	1,695,617		1,671,238
Wallcrete of Canada Ltd, St Leonard, Que	2,262,244		2,262,244(f)
Watts & Henderson (Ottawa) Ltd, Kanata, Ont		1,588	377,199(f)
Watts & Henderson (Ottawa) Ltd, Kanata, Ont	2,422,560	149,181	2,422,560(f)
The Western Surety Co, Regina, Sask	3,592,009	2,287	3,592,009(f)
Western Caissons (Quebec) Ltd, Chomedey, Laval, Que	1,656,518		1,656,518(f)
J Whalley Construction Ltd, Halifax County, NS	465,332	72,750	
Whitman Benn & Associates Ltd, Halifax, NS	821,300	344,493	440,390
Whitman Benn & Associates Ltd, Halifax, NS	871,558	373,158	871,558(f)
Whitman Benn & Associates Ltd, Halifax, NS	4,895,670	375,895	4,887,138
Willjim Contracting and Mechanical Corporation Ltd, Kingston, Ont	504,777	500,896	500,896
Windsor Painting & Decorating, Windsor, Ont	460,000	1,584	460,000(f)

NATIONAL HEALTH AND WELFARE \$8,498,194

MEDICAL SERVICES PROGRAM \$8,498,194

A J Wing & Sons, Thunder Bay, Ont**	464,527*	20,960	464,527*(f)
Chabot Construction Ltd, St David, Que**	3,252,554		3,252,554(f)
C I C Construction Ltd, Vancouver, BC**	613,113*	62,802	613,113*(f)
Con Pro Industries, Winnipeg, Man**	1,095,341	1,071,485	1,071,485

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract	1981-82 Expenditures	Expenditures to date
	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Concluded			
MEDICAL SERVICES PROGRAM—Concluded			
D P W, Nelson House, Man	777,700*	49,100	777,700*(f)
D P W, Cross Lake, Man	1,298,600		1,264,888(f)
D P W, Norway House, Man	867,800*	76,400	867,800*(f)
D P W, Norway House, Man	627,000	79,900	97,000
D P W, Norway House, Man	701,700*	5,500	701,700*(f)
Martin Stewart Contracting Ltd, Hamilton, Ont**	925,178*	891,730	924,335(f)
P C L Construction Ltd, Yellowknife, NWT**	251,000		237,131(f)
P C L Construction Ltd, Yellowknife, NWT**	984,346	984,346	984,346
NATIONAL REVENUE \$536,264			
Customs and Excise \$536,264			
Fonger Construction, Gretna, Man**	405,000	206,804	206,804
Morden Lumber and Fuel Limited, Cartwright, Man**	259,000	139,096	230,960
PUBLIC WORKS \$289,420,684			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$119,180,389⁽¹⁾			
ACCOMMODATION PROGRAM \$108,210,623			
Acco Canadain Material Handling, Burlington, Ont	4,435,522		4,434,522*
Alta West Construction (1980) Ltd, Edmonton, Alta	4,420,070	3,088,905	3,088,905
Applied Insulation Co Ltd, Ottawa, Ont	284,400	123,600	123,600
Au Domaine La Visitation De Champlain Inc, Pointe-du-Lac, Que.	255,141	199,448	256,141
Automatic Sprinkler Ltd, St-Laurent, Que	1,224,160		1,224,160*
Bach-McDougall Engineers & Contractors Ltd, London, Ont**	3,903,145	3,184,981	3,184,981
Baffin Enterprises Ltd, Oshawa, Ont	3,671,192	3,380,515	3,380,515
Bail Limitée, Montreal, Que	5,273,000	16,359	5,269,155
Beauvais & Marquis Inc, Quebec, Que	528,762	79,437	79,437
Big H Construction Division of Big H, Toronto, Ont**	415,379	9,544	415,379(f)
Bourassa Electrique Inc, Hull, Que	252,516	294	252,516*(f)
Bratt Construction Company Limited, Hyde Park, Ont**	300,891	276,364	276,364
Byers Construction Ltd, St John's, Nfld	905,958	12,516	901,807
CIRSIC Incorporations, Winnipeg, Man	469,828	469,828	469,828(f)
Campbell & Kennedy Ltd, Ottawa, Ont	428,000	105,000	105,000
Campeau Corporation, Ottawa, Ont	12,620,000	512,894	11,710,503
Campeau Corporation, Montreal, Que	30,523,568	2,636,294	2,636,294
Canada System Group, Don Mills, Ont	1,026,829		648,222*
Charland Metal Ltée, Laval, Que	319,226		323,026*(f)
Classic Construction Ltd, Yarmouth, NS	2,550,000	876,696	876,696
La Commission scolaire régionale de l'Outaouais, Hull, Que	26,288,426	1,304,232	10,311,584
Compagnie de Construction Edilbec Inc, Montreal, Que	250,538	250,538	250,538(f)
Comset Corporation, Montreal, Que	286,815	238,750	286,815(f)
Comstock International Ltd, Ottawa, Ont	913,906		913,906*(f)
Comstock International Ltd, Ottawa, Ont	4,247,191		4,247,191*(f)
Comstock International Ltd, Ottawa, Ont	272,147***	272,147	272,147*(f)
Comstock International Ltd, Ottawa, Ont	543,591	543,591	543,591
Comstock International Ltd, Grenville, Que	267,120	267,120	267,120
Concord Electric Contractors, Ottawa, Ont	1,295,381	1,280	1,295,381*(f)
Constech Inc, Grenville, Que	267,120	267,120	267,120
Construction Broccolini, Ste-Madeleine de Rigaud, Que	384,093	382,528	382,528
Construction Canvor Ltée, Montreal, Que	1,084,299	49,492	1,084,299(f)
Construction Sican Inc, Montreal, Que	267,737	267,737	267,737(f)
Les Constructions Cavel Inc, Pierrefonds, Que	1,246,075	486,322	486,322
Cro-Mex Plumbing & Heating Ltd, Touraine, Que	1,327,774	176,783	1,327,774*(f)
Dineen Construction (Atlantic) Ltd, Dartmouth, NS	5,204,046		5,204,046(f)
Donalco Inc, Scarborough, Ont	494,932*	331,888	494,932*(f)
Dover Corporation (Canada) Ltd, Toronto, Ont**	264,276		
Duquette Construction, Laval, Que	1,426,556	801,277	801,277
Ellis-Don Limited, Willowdale, Ont**	26,451,225	6,664,172	26,444,850
Roméo Fortin Inc, Chibougamau, Que	879,383		879,383
Formco Inc/Coffrage Nord-Atlantic Ltée, St Léonard, Que	4,444,520	3,333,351	3,333,351
Foundation Co of Canada Ltd, Ottawa, Ont	18,123,939	358,187	18,123,939(f)
Foundation Co of Canada, Toronto, Ont (Phase III)	7,120,734	54,560	7,120,734*
Frecon Construction Ltd, Russell, Ont	366,557	366,557	366,557
Excavation LM Gagnon Ltée, Jonquière, Que	492,509		492,509(f)
GEC Elliot Mechanical Handling Division, Willowdale, Ont	2,613,015		2,613,015(f)
GEC Elliot Mechanical Handling Division, Willowdale, Ont	3,973,679	2,810	3,973,679(f)
Nick Giamberardino & Bros Ltd, Ottawa, Ont	289,491	289,491	289,491(f)
Nick Giamberardino & Bros Ltd, Ottawa, Ont	409,882	74,951	409,882*(f)
Nick Giamberardino & Bros Ltd, Ottawa Ont	908,507		908,507(f)
Goodyear Paving, Moncton, NB	2,052,886		2,052,886(f)
Grand Falls Mining Co Ltd, Grand Falls, NB	289,445	289,445	289,445
Hearn Stratton Construction Ltd, Edmonton, Alta	351,109	351,109	351,109
Heroux & Allard Construction Inc, Victoriaville, Que	495,101	605	495,101(f)

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Continued			
ACCOMMODATION PROGRAM—Concluded			
Herve Pomerleau Inc, St Georges, Ouest, Beaver Sud,	3,579,056	3,303,388	3,568,146*
Johnson Controls Ltd, Ottawa, Ont	1,839,589	58,293	1,839,589*
B F Klassen Construction Ltd, Calgary, Alta	804,847	16,231	804,847(f)
Kolostat Inc, Laval, Que	635,913	89,500	635,913*(f)
P&R Lamont Construction Inc Ste Marguerite Station, St Donat, Que	272,990	272,990	272,990(f)
Langner Fuhter Inc, Montreal, Que	561,825	32,000	561,825*(f)
Les Entreprises Spec, Montreal, Que	846,243	851,243	851,243
Levis Construction Inc, St-David, Que	668,584	34,722	666,884
Logicon Systems Canada Ltée, Montreal, Que	1,849,624	236,139	1,849,624*(f)
Logicon Systems Canada Ltée, Montreal, Que	2,744,715	371,913	2,744,715*(f)
Lundrigans Ltd, Corner Brook, Nfld	10,522,443	23,049	10,522,443*
M G Construction (Fergus) Ltd, Fergus, Ont**	284,486	244,954	244,954
Mach-Fab Laval Inc, Laval, Que	1,870,938	1,732	1,865,670*
Mach-Fab Laval Inc, Laval, Que	2,192,199	657,113	2,161,299
Magart Construction Ltd, St Léonard, Que	280,573	19,500	280,573*(f)
VK Mason Construction Ltd, VK Mason Inc, Montreal, Que	3,700,717	313,110	3,700,717
McInnis Equipment Ltd, Windsor, Ont	3,894,233	273,222	3,894,233
McInnis Equipment Ltd, Windsor, Ont	4,427,159	265,775	4,427,159
Metcalf Realty Ltd, Ottawa, Ont	5,232,300	7,380	7,380
Mount Royal Concrete (Canada) Ltd, Nepean, Ont	691,237	577,037	577,037
National Capital Commission, Ottawa, Ont	325,000	57,880	325,000*(f)
New-Lab Pre-Engineering Structures Ltd, St John's, Nfld	2,215,871		2,215,871(f)
Northal Construction Ltée, Montreal, Que	274,608	275,286	275,286
Northal Construction, Ste Madeleine de Rigaud, Que	440,938	440,938	440,938
Nu-Court Construction & Development Ltd, Whitecourt, Alta	289,878	276,228	276,228
Opron Inc, Boucherville, Que	5,714,662	5,675,462	5,675,462
Otis Elevator Co Ltd, Ottawa, Ont	316,227		316,227*(f)
Otis Elevator Co Ltd, Ottawa, Ont	401,618	310,380	375,380*
D W Petrie Construction Ltd, Peniticon, BC	360,774	360,774	360,774
Pentagon Construction Canada Inc, Montreal, Que	3,580,536	(2,536)	3,580,536*(f)
Poudrier & Boulet Ltée, Ancienne-Lorette, Que	1,453,940	700,808	700,808
Poudrier & Boulet Ltée, Ancienne-Lorette, Que	11,589,505	8,778,374	8,778,374
Rise High Construction Ltd, Calgary, Alta	485,429	485,429	485,429
Ron Engineering & Construction Ltd, Ottawa, Ont	3,516,677	1,964,669	3,332,164*
Ron Engineering & Construction Ltd, Ottawa, Ont	24,063,523	66,204	24,063,523
Sayers et Associés Ltée, Gatineau, Que	524,607		524,607
Sayers et Associés Ltée, Gatineau, Que	7,573,514		7,573,514
Schurman Construction Ltd, Summerside, PEI	2,977,267	2,421,986	2,976,580*
Seaward Construction Ltd, Surrey, BC	329,565	9,810	329,565(f)
Gordon Sestock Construction Inc, Montreal, Que	318,594	313,295	313,263
Shoquist Construction Ltd, Saskatoon, Sask	1,220,029	664,561	664,561
Sican Construction Inc, Montreal, Que	267,737	212,521	267,737(f)
Smith Bros & Watson Ltd, Vancouver, BC	1,486,417	1,384,256	1,384,256
Somec Inc, Quebec, Que	259,865	259,865	259,865
Sometal Atlantic Ltée, Rimouski, Que	1,855,472	2,957	1,855,472*
Standard Electric Co Ltd, Montreal, Que	296,188	10,000	296,188*(f)
Standard Electric Co Ltd, Montreal, Que	730,511	40,000	730,411(f)
Standard Electric Co Ltd, Montreal, Que	3,133,161	250,000	3,133,161(f)
Thorco Contracting Ltd, Winnipeg, Man	303,426	303,426	303,426(f)
Pierre Travillaud Construction Inc, St-Sauveur des Monts, Que	266,194	21,454	266,194(f)
Venne & Files Inc, Montreal, Que	283,695	283,695	283,695
Vie Bilt General Contractors Inc, Ottawa, Ont	536,017	536,017	536,017
Viking Fire Protection Ltd, Nepean, Ont	772,920	704,245	772,920*(f)
F Vinet Inc, St Laurent, Que	505,152	58,000	505,152(f)
F Vinet Inc, St Laurent, Que	2,612,750	388,000	2,612,750*(f)
Vinyl Roofing Limited, Goose Bay, Lab	734,990	368,912	368,912
MARINE PROGRAM \$18,211,204			
Alftan Construction Inc, Montreal, Que	512,380		512,380*(f)
Ben Bruinsma & Sons Ltd, Chatham, Ont**	782,415	541,485	541,485
Commonwealth (Hume & Rumble), Victoria, BC	813,870	14,555	812,870(f)
Construction BML Inc, Rivière-du-Loup, Que	603,574	65,524	65,524
Construction BML Inc, Rivière-du-Loup, Que	2,763,118	37,900	2,801,018
Construction et pavage Potneuf Inc, St Marc des Carrières, Que	293,343	293,343	293,343
Curran and Briggs Limited, Summerside, PEI	1,072,017	733,809	991,109*
Curran and Briggs Limited, Summerside, PEI	383,417	135,381	135,381
Farmer Construction Ltd, Victoria, BC	1,425,188	95,374	95,374
Farmer Construction Ltd, Victoria, BC	755,983	660,973	660,973
Farmer Construction Ltd, Victoria, BC	3,503,215	1,626,284	3,499,106
Fitzgerald and Snow Limited, Summerside, PEI	284,013	124,640	124,640
Flanders Installation Ltd, Vancouver, BC	354,060	354,060	354,060(f)
Gely Construction Inc, Ste Foy, Que	2,357,440	744,951	744,951
Krupps Industries, Edmonton, Alta	4,771,474	34,684	4,771,796
Lang Construction Ltée, Sept-Îles, Que	3,018,204		3,018,204
Lang Construction Ltée, Sept-Îles, Que	2,714,993	439	2,714,993*
Lydon Dredging and Construction Ltd, Toronto, Ont	11,835,900	9,895,796	10,096,700

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
PUBLIC WORKS—Concluded			
MARINE PROGRAM—Concluded			
Marine Industries Ltée, Tracy, Que.	353,643		353,643*(f)
Martin Mercier Inc, Montmagny, Que.	335,179	335,179	335,179
Melri Inc, Contrecoeur, Que.	272,472	272,472	272,472
Pelley Enterprises, Harbour Deep, Nfld.	421,595	332,550	332,550
Quebec Engineering Ltée, Montreal, Que.	5,470,638		5,470,638
Roland Dickner Inc, Rivière-du-Loup, Que.	1,047,202	20,185	1,047,202
Sceptre Dredging Ltée, Longueuil, Que.	2,564,923		2,552,550
Les Structures GB Ltée, Rimouski, Que.	427,517	427,517	427,517(f)
Tri-bec Inc, Quebec, Que.	448,068		
TRANSPORTATION AND OTHER ENGINEERING PROGRAM \$24,654,673			
Canad Construction Ltd, Fort Nelson, BC	853,110	853,110	853,110(f)
Dawson Construction Ltd, Vancouver, BC	729,047	69,750	702,168
Geddes Contracting Co Ltd, Kelowna, BC	5,425,727	495,533	5,400,235*
Geddes Contracting Co Ltd, Kelowna, BC	2,115,974	(81,053)	2,115,974(f)
General Enterprises, Whitehorse, YT	3,897,723	2,985,185	3,894,380(f)
Goodbrand Construction Ltd, Aldergrove, BC	3,683,871	3,058,747	3,058,747
Goodbrand Construction Ltd, Aldergrove, BC	1,519,088	349,276	1,519,088*(f)
Johnson's Trucking Western Ltd, Port Couitlam, BC	1,748,364	1,748,364	1,748,364
Robinson's Trucking Ltd, Yellowknife, NWT	7,364,012	6,874,147	6,874,147
Robinson's Trucking Ltd, Yellowknife, NWT	409,012	409,012	409,012(f)
Robinson's Trucking Ltd, Yellowknife, NWT	477,151	114,618	476,698(f)
Simak Construction Corp Ltd, Edmonton, Alta	2,834,079	2,833,079	2,833,079
West Coast Paving Co Ltd, Vancouver, BC	2,002,121	2,002,121	2,002,121(f)
LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$19,163,795			
Charron Excavation Inc, Blainville, Que.	499,050	428,204	428,204
Corporation of City of Ottawa, Ottawa, Ont.	5,724,600	5,724,600	5,724,600*(f)
Duquette Construction Ltée, Laval, Que.	1,461,434	1,402,181	1,402,181
Market Square Corporation	5,400,000	4,458,576	5,315,171
Viking Rideau Corp, Ottawa, Ont.	1,236,361	1,236,361	1,236,361(f)
Viking Rideau Corp, Ottawa, Ont.	1,790,000	1,790,000	1,790,000(f)
Viking Rideau Corp, Ottawa, Ont.	3,399,993	3,399,993	3,399,993(f)
Viking Rideau Corp, Ottawa, Ont.	5,000,000	4,191,055	4,191,055
REGIONAL ECONOMIC EXPANSION \$5,689,180			
Department \$5,689,180			
A K Penner & Sons Ltd, Steinbach, Man.	520,897	9,062	512,592
Arnason Industries Ltd, Minnedosa, Man.	271,686	4,167	263,510(f)
Balzer's Mechanical (1978) Ltd, Swift Current, Sask.	275,635	41,202	272,202*
Bison Construction Limited, Carman, Man.	735,600	587,031	731,528*
Bomac Construction Ltd, Prince Albert, Sask.	665,184	42,460	659,210(f)
Dominion Bridge Co Ltd, Bassano Dam, Alta.	517,609	45,310	502,063(f)
Dineen Construction Ltd, Wayburn, Sask.	712,687	44,427	44,427
Eco-Technology, Virden, Man.	567,400	133,870	537,669
E T S Towers Inc, Neepawa, Man.	674,869	586,987	586,987
F W Sawatzky Ltd, North Battleford, Sask.	1,229,082	1,179,497	1,179,497
F W Sawatzky Ltd, Yorkton, Sask.	613,718	566,380	566,380
Gee Bee Construction Ltd, Kipling, Sask.	499,316	20,604	472,221(f)
K E Roesslwee Construction Co Ltd, Swan River, Man.	266,241		252,496(f)
Morden Lumber & Fuel Ltd, Killarney, Man.	774,000		712,567
Neuls Construction Ltd, Kipling, Sask.	450,710	87,278	365,567
Neuls Construction Ltd, Melfort, Sask.	575,090	530,645	530,645
N I S Contractors Ltd, Melfort, Sask.	287,069	6,656	267,642(f)
N I S Contractors Ltd, Weyburn, Sask.	1,259,068	496,288	496,288
P S & E Contractors Ltd, Prince Albert, Sask.	438,473	13,541	410,280
Perfanick Bros Trucking & Supply Ltd, Minnedosa, Man.	340,414		33,664
Peter Leitch Construction Ltd, Weyburn, Sask.	3,270,450	911,633	911,633
Roman Equipment Service (1973) Ltd, Swan River, Man.	327,298		322,926(f)
Sanderson Construction Co Ltd, Kipling, Sask.	321,082	11,403	199,879(f)
T R Construction Ltd, Dauphin, Man.	980,802	469,359	932,721
Underground Services (1976) Ltd, Yorkton, Sask.	397,065	91,474	91,474
V K Mason Construction Ltd, Morden Dam, Man.	2,344,483	2,189,249	2,189,249
Wappel Concrete & Construction Co Ltd, Moose Jaw, Sask.	546,731	153,136	543,299(f)
SCIENCE AND TECHNOLOGY \$4,967,158			
National Research Council of Canada \$4,967,158			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$4,967,158			
Brûlé Construction, Ottawa, Ont.	381,903	381,902	381,902(f)
Construction Suprême Ltée, Laval, Qué**	288,018	288,018	288,018
Entrepreneur SOGEC Ltd, Montreal, Que**	12,477,780	531,819	11,945,961
Jean Marlihot Inc, Laval, Que**	1,907,273	1,907,273	1,907,273
Seaboard Construction (78) Ltd, St John's, Nfld**	2,412,166	898,355	898,355
Taplen Construction Ltd, Ottawa, Ont.	577,978	50,182	50,182

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
SOLICITOR GENERAL \$64,597,389			
Correctional Services \$41,423,831			
Abcon Ltd, Kingston, Ont**	291,614	291,614	291,614
Ball Brothers Ltd, Kingston, Ont**	2,031,821	655,939	2,031,821(f)
Construction E L Inc, Répigny, Que**	238,000	211,000	211,000
Devtec Ltd, Moncton, NB**	419,176	248,923	248,923
English and Mould Ltd, Bramalea, Ont**	1,141,133	77,234	1,141,133(f)
English and Mould Ltd, Bramalea, Ont**	354,150	94,000	183,550
Flint Electric, Nisku, Alta**	258,722	133,963	258,722
Gadicke Construction Co Ltd, Aldergrove, BC**	364,358	364,258	364,258
Germano Construction Ltée, Laval, Que**	289,540	270,040	270,040
Goodbrand Construction Ltd, Aldergrove, BC**	1,598,113	1,589,629	1,589,629
Goodbrand Construction Ltd, Aldergrove, BC**	951,878	467,760	951,878(f)
HiLite Electric Ltd, Moncton, NB**	369,526	1,908	367,826
Laurentien Realities Co Ltd, Ottawa, Ont**	932,681	784,338	813,538(f)
H J McFarland Construction Ltd, Picton, Ont**	268,279	264,655	264,655
Rockwood Construction Ltd, Fredericton, NB**	375,400	27,700	27,700
George Ryder Construction Ltd, Parry Sound, Ont**	254,372	71,847	254,372(f)
S & B Construction Ltd, Surrey, BC**	329,585	329,071	329,071
Seaward Construction, Surrey, BC**	867,926	353,580	353,580
Scott Builders Ltd, Red Deer, Alta**	605,000	304,710	304,710
M Sullivan and Son Ltd, Arnprior, Ont**	3,398,838	980,160	980,160
M Sullivan and Son Ltd, Arnprior, Ont**	1,013,066	871,158	871,158
Terra Construction Co O/B Geos Co Ltd, Toronto, Ont**	607,045	105,950	670,045(f)
W V Wallans Contracting Ltd, Carrying Place, Ont**	258,106	257,306	257,306
Royal Canadian Mounted Police \$23,173,558			
LAW ENFORCEMENT PROGRAM \$23,173,558			
Amrak Enterprises Ltd, Oliver, BC**	859,920	470,440	470,440
Alexander Enterprises Ltd, Port Saunders, Nfld**	505,735*	236	505,735(f)
Alexander Enterprises Ltd, St Georges, Nfld**	479,833*	1,775	479,833
Atco Structures Ltd, Coppermine and Tuktoyaktuk, NWT**	615,987	237,200	615,987
B A Construction Ltd, Regina, Sask**	277,445		
Balzars Mechanical (1978) Ltd, Regina, Sask**	397,885*	18,456	397,885
Herb Bate Ltd, Quadra Island, BC**	270,969		270,969
Bird Construction Ltd, Regina, Sask**	1,653,800	178,872	178,872
Britco Structures Ltd, Beaver Creek and Carcross, YT**	318,890	50,354	50,354
Buildall Construction Ltd, Regina, Sask**	448,128		448,045
Byrnes and Hall Construction (1971) Ltd, Beauval, Sask**	4,250,392	11,100	4,250,392(f)
Jim Dent Construction, Anahim Lake, BC**	519,129		519,129(f)
William Dyck and Sons Ltd, Oakbank, Man**	606,780	546,808	546,808
Ellwood McRobie Ltd, Amaranth, Man**	480,599*	4,921	480,599(f)
Faith Construction Ltd, Minto, NB**	630,098*	33,998	630,098
Fen Construction Inc, Fruitvale, BC**	445,524*	5,529	445,524(f)
Ferguson Folstead Friggstad Arch, Regina, Sask**	724,526		
Foulem Construction Limited, Neguac, NB**	****		
Graham Construction Ltd, Regina, Sask**	429,762*	8,187	429,762(f)
Hansen Construction Co Ltd, La Ronge, Sask**	535,273*	131,631	535,273
Hansen Construction Co Ltd, Pelican Narrows, Sask**	748,404*	76,286	746,859
Hansen Construction Co Ltd, Pelican Narrows, Sask**	698,198*	370,957	694,856
Joslyn & Olsen Contractors Ltd, Stettler, Alta**	447,749		440,176
Keller Construction Ltd, Brooks, Alta**	1,150,928	174,330	174,330
Kraft Construction Co (1978) Ltd, Hay River, NWT**	776,328*	107	776,328
Kraft Construction Co (1978) Ltd, Regina Sask**	15,255,000	475,510	475,510
Lorac Construction Ltd, Wells, BC**	371,827*	8,700	371,827(f)
MCA Investments, Bay Roberts, Nfld**	458,889	21,740	458,889(f)
Malamute Saloon Ltd, Dawson City, YT**	394,393	394,393	394,393
Malamute Saloon Ltd, Haines Junction, YT**	444,762	73,566	73,566
Malamute Saloon Ltd, Teslin, YT**	346,236	78,570	78,570
Mid Valley Construction Ltd, Bridgetown, NS**	437,322*	412,654	437,154
NC Contractors, Granisle, BC**	512,668	467,726	467,726
Norcan Development Ltd, Norway House, Man**	316,716	144,286	144,286
Pentagon Industries Ltd, Stoney Plain, Alta**	745,712*	27,593	745,712(f)
Quality Construction Ltd, Lilloet, BC**	724,200	704,325	704,325
Quality Construction Ltd, 100 Mile House, BC***	753,897*	614,295	753,897(f)
Sklar Construction Ltd, Tuktoyatuk, NWT**	329,010	329,010	329,010
Trident Construction Co Ltd, Liverpool, NS	432,619***	1,056	432,619(f)
Trident Construction Co Ltd, Windsor, NS**	574,487	573,018	573,018
John Van Ginkel Co, Stonewall, Man**	491,834*	4,951	491,834(f)
Varwerin Construction Ltd, Fairview, Alta**	635,312	66,225	66,225
D A Walker Construction Ltd, Vancouver, BC**	334,184	8,500	334,184(f)
Westland Construction, Carman, Man**	505,888*	410,036	505,888
Westland Construction, Coronach, Sask**	309,605	171,157	171,157
Westland Construction, Virden, Man**	564,448*	1,081	564,448
Woodland Construction Ltd, Salmo, BC**	362,046	290,543	290,543
Woodlawn Construction Ltd, Kentville, NS**	508,863*	434,402	508,863(f)
Woodlawn Construction Ltd, Yarmouth, NS**	1,027,072		

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
TRANSPORT \$113,360,372			
DEPARTMENTAL ADMINISTRATION PROGRAM \$2,977,475			
Armenia Rugs, Ottawa, Ont**	580,204	20,430	580,204*(f)
Lundrigans Ltd, Halifax, NS**	5,624,902	292,436	5,614,254*(f)
McEwan Ghai and Associates Ltd, Calgary, Alta**	1,703,226		1,688,680*
Sayer and Associates, Mississauga, Ont**	3,157,785	550,213	3,157,785*(f)
M Sullivan and Son Ltd, Arnprior, Ont**	769,338	23,204	769,338*(f)
M Sullivan and Son Ltd, Arnprior, Ont**	7,453,670	211,693	7,453,670*(f)
M Sullivan and Son Ltd, Sydney, NS**	5,237,273	418,521	418,521
Univex Canada Ltd, Ottawa, Ont**	1,620,775	48,000	1,620,775*(f)
V K Mason Const Ltd, Ottawa, Ont**	1,911,357		1,909,957
Westridge Estates Ltd, Ottawa, Ont**	1,594,240	170,000	1,594,240*(f)
Zimmoor Co, Lachine, Que**	1,516,131	307,376	1,516,131*(f)
MARINE TRANSPORTATION PROGRAM \$8,681,527			
Astar Contracting Ltd, Qualicum Beach, BC	678,060	527,239	527,239
Beck Construction Ltd, St John's, Nfld	478,238	324,519	324,519
Black & MacDonald Ltd, Ottawa, Ont	365,082	292,182	365,082*
Boyd Construction (1979), Richmond, BC	295,994	197,175	295,994*(f)
Comeau & Savoie Construction Ltée, Caraquet, NB	413,968	413,968	413,968
Dura Construction Ltd, Saanichton, BC	793,985	20,500	793,985*
Hewlett Services Ltd, Springdale, Nfld	5,300,000	96,744	96,744
L & A Machine Works Ltd, Fredericton, NB	580,616	121,676	121,676
Levis Construction Inc, Levis, Que**	1,569,000	334,701	334,701
Shorts Construction Ltd, St John's, Nfld	1,130,626	963,416	1,130,626*(f)
AIR TRANSPORTATION PROGRAM \$39,877,708			
Aero Asphalt Ltd, Dawson Creek, BC	723,848	687,688	687,688
Aklavik Construction Ltd, Aklavik, NWT	392,900	20,015	323,948
Ancroft Development (Canada) Ltd, Montreal, Que	507,800		480,400
A R C Enterprises 1976 Ltd, Winnipeg, Man	536,991	511,103	511,103
Aspen Construction Inc, Prince Albert, Sask	527,300	472,362	472,362
Auto Concrete Curb Ltd, Ottawa, Ont	925,033	655,191	655,191
Bay Developers Ltd, Corner Brook, Nfld	450,000	61,043	61,043
Belanger Ltd, Chelmsford, Ont	984,456	645,976	645,976
Bergman Structure Ltd, Edmonton, Alta	831,489		831,489*(f)
Black and McDonald, Ottawa, Ont	589,724	489,724	589,724
Black and McDonald, Ottawa, Ont	304,694	304,694	304,694
Black and McDonald, Ottawa, Ont	339,380	339,268	339,268*(f)
Black and McDonald, Ottawa, Ont	976,146	358,191	358,191
B L H Construction, Sept-Îles, Que	740,300*	545,400	740,300*
Boless Inc, Thetford Mines, Que	1,843,300	1,843,300	1,843,300
Bologna Construction Inc, St-Lambert, Que	284,400	284,400	284,400
Bologna Construction Inc, St-Lambert, Que	484,100	484,100	484,100
Bologna Construction Inc, St-Lambert, Que	289,000	289,000	289,000
C A E Electronic, St-Laurent, Que	19,701,620*	1,862,683	19,154,724
C A E Electronic, St-Laurent, Que	319,452	66,600	310,534
C A E Electronic, St-Laurent, Que	1,350,291	866,179	1,273,211
Carmacks Construction Ltd, Edmonton, Alta	1,498,218	1,284,408	1,284,408*(f)
Carn Construction Ltd, Inuvik, NWT	886,246*	177,205	986,447*(f)
Central Paving and Engineering Ltd, Prince George, BC	317,437	326,399	326,399*(f)
Centre Electro Technique, Ste-Foy, Que	322,542	10,000	284,444
Clement Belley, Baie Comeau, Que	329,700*	91,600	315,700*
Columbia Bitrelithic Ltd, Vancouver, BC	250,553	250,553	250,553*(f)
Comstock International Constructors, Winnipeg, Man	926,776		708,604
Connolly Construction Ltd, Bathurst, NB	1,193,073		1,193,073*(f)
Cox Construction Ltd, Guelph, Ont	811,616	776,004	776,004
Cox Excavating, Tillsonberg, Ont	543,666	81,500	81,500
CVDS, St-Laurent, Que	415,888	252,721	252,721
D and B Building Contractors, Grande Prairie, Alta	958,311*	871,018	958,311
Edwards, Christensen Roofing Ltd, Edmonton, Alta	351,924	351,924	351,924*(f)
Entreprise Claveau Ltée, Mont-Joli, Que	385,000	116,600	373,200*(f)
Fowler Construction Co Ltd, Bracebridge, Ont	442,113		429,611*(f)
Fred H Ross and Associates, Yellowknife, NWT	763,702	349,018	349,018
Garrett Manufacturing Ltd, Rexdale, Ont	1,973,863*	303,408	1,966,850*(f)
Garrett Manufacturing Ltd, Rexdale, Ont	1,368,071*	750,916	1,422,275
Gely Construction Inc, Quebec, Que	374,000	25,300	356,000*(f)
Gely Construction Inc, Quebec, Que	1,114,188	1,063,500	1,063,500*(f)
Gely Construction Inc, Quebec, Que	268,600	268,600	268,600*(f)
Goodbrand Construction Ltd, Whitehorse, YT	399,846	392,372	392,372
Goodwood Data System, Carleton Place, Ont	332,918	293,753	332,918*(f)
Hearn Stratton Construction Ltd, Edmonton, Alta	832,864	832,864	832,864
Hugh M Grant Ltd, Ottawa, Ont	1,866,225*	345,936	1,863,983
Hunter Construction, Victoria, BC	267,176	108,787	267,176
Janin (Western) Contractor Ltd, Vancouver, BC	1,398,000	7,232	1,394,932
J L Guerrette Inc, Rimouski, Que	353,000		150,500*(f)

Construction and acquisition of land, buildings and works—Continued

Contractors	Amount of contract \$	1981-82 Expenditures \$	Expenditures to date \$
TRANSPORT—Continued			
AIR TRANSPORTATION PROGRAM—Concluded			
J L Guerrette Inc, Rimouski, Que	295,200		187,700(f)
Kelly A M and Son, Winnipeg, Man	537,302	491,040	491,040
Lavelee's Electrical Construction Ltd, Stephenville, Nfld	508,561	503,965	503,965
L D Fahey Construction Ltd, Goose Bay, Nfld	260,017	20,671	259,967
Lenbrook Industries Ltd, Scarborough, Ont	342,252	23,265	23,265
Lundrigan's Ltd, Corner Brook, Nfld	3,078,968*	31,437	3,070,181
Lundrigan's Ltd, Corner Brook, Nfld	280,269	174,342	174,342
Maritime Builders Ltd, Sydney, NS	4,052,943*	26,874	4,052,943(f)
Miller Contracting Ltd	295,601	27,850	27,850
Manisvik Mines Ltd, Calgary, Alta	4,720,000*		4,238,994
Napoleon Brochee Ltée, Sept-Îles, Que	646,700	9,400	205,200
Nautical Electronic Laboratories, Hackett's Cove, NS	505,000*	477,220	504,090(f)
Nautical Electronic Laboratories, Hackett's Cove, NS	305,117	195,320	305,117(f)
Newklas Construction Canada Ltd, Winnipeg, Man	711,830	711,830	711,830
Mike Industrial Ltd, Calgary, Alta	357,801		357,801(f)
Canadair, Saint Laurent, Que	13,360,000	13,148	13,148
Norcan Development Ltd, Winnipeg, Man	392,798	170,369	170,369
Norcan Development Ltd, Winnipeg, Man	397,488	201,212	201,212
Northern Backhoe Service Ltd, Timmins, Ont	1,513,804	1,300,634	1,300,634
Pennecon Ltd, Conception Bay, Nfld	1,498,635*	375,532	1,479,403
Phillips Electronic Ltd, Scarborough, Ont	1,208,171	5,769	1,208,169(f)
Phillips Electronic Ltd, Scarborough, Ont	1,021,404	21,900	1,021,404(f)
Phillips Electronic Ltd, Scarborough, Ont	2,942,789	604,116	1,970,704
Phillips Electronic Ltd, Scarborough, Ont	276,340		250,650(f)
Phillips Electronic Ltd, Scarborough, Ont	459,933		245,911(f)
Piggott Construction (1969) Ltd, Saskatoon, Sask	354,338	277,192	277,192
Piggott Construction (1969) Ltd, Saskatoon, Sask	488,460	48,634	48,634
Pluritec et Gaultier Entreprise, Shawinigan, Que	335,600	349,300	349,300(f)
Presentley Engineering Product Ltd, Ottawa, Ont	508,773	71,000	71,000
Proman Projects Ltd, Prince Albert, Sask	280,160	215,162	215,162
Province of Saskatchewan, Regina, Sask	444,000*	244,968	413,921
Pylon Electronic Development Co Ltd, Lachine, Que	468,232	45,847	45,847
Quebec Labrador Construction Inc, Sept-Îles, Que	1,405,000		1,096,100
Quebec Labrador Construction Inc, Sept-Îles, Que	520,000	520,000	520,000(f)
Raytheon Canada Ltd, Waterloo, Ont	1,341,927*	1,063,521	1,063,521
Remega Construction Ltd, Wabush, Nfld	520,629*	21,349	520,069(f)
Richard and B A Ryan (Atlantic) Ltd, Labrador City, Nfld	1,938,320*	19,331	1,932,586
Riverside Gravel Co Ltd, Winnipeg, Man	636,358	610,575	610,575(f)
Scott Electric Ltd, Sidney, BC	338,647	334,197	334,197
Scott Electric Ltd, Sidney, BC	300,939*		319,943*
S L Paving, Surrey, BC	272,643		272,643(f)
Spade Construction Ltd, St John's, Nfld	336,838*	9,250	333,971(f)
Standard Paving Co, North Bay, Ont	1,446,633	1,249,054	1,249,054
Towland Hewitson Construction Ltd, Thunder Bay, Ont	2,118,372	31,785	2,128,859
United Contractor Ltd, Perth-Andover, NB	434,469*	3,000	434,469(f)
Wells Construction Ltd, Edmonton, Alta	847,333	817,638	817,638
Winvan Paving Ltd, New Westminster, BC	442,530	453,795	453,795(f)
W L Construction Ltd, Fort St John, BC	272,442	224,346	224,346
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND \$61,640,419			
A B and G Ventilation Ltd, Dieppe, NB	292,157	224,200	224,200
Atlantic Roofers Ltd, Cocagne, NB	326,424	19,738	326,424(f)
Aubitech Ltée, Ville St-Laurent, Que	511,300	511,300	511,300
Beaver Asphalt (Ontario) Ltd, Ottawa, Ont	1,241,471*	4,241	1,241,271(f)
Beaver Asphalt (Ontario) Ltd, Ottawa, Ont	1,466,026	1,466,026	1,466,026(f)
Beaver Construction Ltd, Richmond, BC	1,114,780	6,196	1,110,002(f)
Beaver Construction Ltd, Richmond, BC	310,568	172,429	309,522
Black and McDonald Ltd, Ottawa, Ont	527,109	47,675	522,675(f)
Cambrian Constructive Ltd, Dartmouth, NS	321,736	225,000	225,000
Cana Construction Co Ltd, Richmond, BC	682,255		682,255(f)
Cana Construction Co Ltd, Richmond, BC	62,233,946		62,233,946(f)
Canfarge, Montreal, Que	476,900	476,900	476,900(f)
Central Fabricators, Edmonton, Alta	793,275		332,950(f)
Cie Marcel Gamache Inc, Bellechasse, Que	700,000	99,200	467,400
Cie Pavage d'Asphalte Beaver Ltée, Montreal, Que	345,000		274,200(f)
Cie Pavage d'Asphalte Beaver Ltée, Montreal, Que	498,000		433,800(f)
Collavino Newfoundland Ltd, St John's, Nfld	498,936	715,561	715,561
Comstock International Ltd, Toronto, Ont	469,025	353,670	353,670
Comstock International Ltd, Toronto, Ont	681,756	680,956	680,956
Comstock International Ltd, Toronto, Ont	278,235*	151,235	278,235*
Construction Canvar Ltée, Montreal, Que	2,655,400	63,300	2,506,800*
Crown Paving and Engineering Ltd, Edmonton, Alta	825,000		815,933(f)
Delta Electric Co Fredericton, NB	423,716	227,890	227,890
Dexter Construction Co Ltd, Bedford, NS	743,055	743,055	743,055(f)
Dineen Construction (Atlantic) Ltd, Dartmouth, NS	491,485*	89,020	491,485(f)
Dompro Construction Ltd, Vancouver, BC	453,612		453,612(f)

Construction and acquisition of land, buildings and works—*Concluded*

Contractors	Amount of contract	1981-82 Expenditures	Expenditures to date
	\$	\$	\$
TRANSPORT—<i>Concluded</i>			
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND—<i>Concluded</i>			
Eastern Construction Co Ltd, Toronto, Ont	27,933,000	13,506,211	13,880,970
Ellis-Don Ltd, London, Ont	11,497,415		11,497,415(f)
E H Cullage Ltd, Corner Brook, Nfld	922,761	50,000	50,000
Entreprise Bon Conseil Ltée	466,800*	434,600	466,800(f)
Entreprise PEB Ltée, Lac St-Charles, Que	497,600*	340,000	497,600(f)
Entreprise PEB Ltée, Lac St-Charles, Que	2,683,100		2,199,500(f)
Heather and Little Ltd, Toronto, Ont	257,500	257,500	257,500(f)
High-Line Electric (76) Ltd, Prince Albert, Sask	293,715	168,405	168,405
Interland Contractors Ltd, North Vancouver, BC	2,574,196*	2,060,961	2,060,961
International Erectors and Riggers, Calgary, Alta	1,225,000		1,191,861(f)
J B MacDonald and Sons Contractors, Edmonton, Alta	1,222,494	1,215,699	1,215,699
Johnsons Control Ltd, Edmonton, Alta	711,497*	38,380	711,497*
Kean's Sand and Gravel Ltd, Bonavista Bay, Nfld	329,599*		224,197*
Kuefro Inc, St-Leonard, Que	900,000	890,000	890,000
L J Casavecchia Contracting Ltd, Dartmouth, NS	3,451,437	1,368,705	1,368,705
McCurdy Construction and Equipment Rental Ltd, Gander, Nfld	286,243	251,270	251,270
McNamara Corporation of Nfld Ltd, St John's, Nfld	795,000	690,406	690,406(f)
Miller Contracting Ltd, Langley, BC	667,120	568,112	568,112
Newfoundland Eng and Const Co Ltd, St John's, Nfld	2,864,895*		2,857,968
Northern Construction Co Ltd, Vancouver, BC	16,758,308*	10,484,278	12,900,537
Pavage Portneuf Inc, Portneuf, Que	779,200*		779,200(f)
P C L Engineering Construction, Edmonton, Alta	452,000	211,189	398,023(f)
Piggott Construction (1969) Ltd, Saskatoon, Sask	582,339	512,900	512,900
R C Bird Construction Ltd, Fredericton, NB	765,694	720,800	720,800
Ryles Ltd, Ottawa, Ont	667,084		611,050
Seaboard Construction Ltd, St John's, Nfld	329,453*		329,033
Seaboard Construction Ltd, St John's, Nfld	836,940*	32,656	836,940
Seaboard Construction Ltd, St John's, Nfld	1,649,105	1,334,836	1,834,836
S D Construction Specialist (1976) Ltd, St-Leonard, Que	426,100	424,100	426,100
Sillman Company (Northern) Ltd, Thunder Bay, Ont	2,067,721		2,042,383(f)
Spectrum Enterprises Ltd, St John, NB	281,749	50,000	50,000
Standard General Construction Ltd, Richmond, BC	1,310,000*	790,047	1,306,540
T I Crawford Ltd, Gloucester, Ont	286,364	286,364	286,364(f)
Twin-City Drywall Ltd, Winnipeg, Man	290,995	290,995	290,955(f)
Vicking Construction Ltd, St John's, Nfld	712,579*	9,536	712,579(f)
W C Thompson, Calgary, Alta	304,003*	235,144	278,703(f)
Webb and Trace Ltd, Victoria, BC	752,881	129,945	129,945
Woodlawn Construction Ltd, Dartmouth, NS	626,155	540,378	540,378
XDE Limited, Regina, Sask	689,444*	475,548	689,444
SURFACE TRANSPORTATION PROGRAM \$183,243			
VETERANS AFFAIRS \$819,052			
VETERANS AFFAIRS PROGRAM \$819,052			
Black and McDonald Ltd, Calgary, Alta**	472,620		472,620(f)
Brocolini Builders Inc, Côte St-Luc, Que**	382,728	4,498	382,728(f)
Kummen-Shipman, Winnipeg, Man**	876,793	246,638	246,638
Sestock, G Construction Inc, Montreal-Nord, Que**	277,599	268,849	275,563
Spec Les Entreprises Inc, Montreal, Que**	260,575	17,500	260,575(f)

*Amends reporting in previous year's Public Accounts.

**Awarded through Public Works.

***Cost plus contract.

****Incorrectly reported last year as a construction project. Should have been supervision and design charges.

(f) Contract completed.

(1) Includes the total expenditure of the Construction Services Revolving Fund. Details of expenditure are not provided in this statement.

Construction and acquisition of machinery and equipment

	Amount \$		Amount \$
AGRICULTURE			
Department			
ADMINISTRATION PROGRAM			
Computers	631,267		
Scientific and technical equipment	20,984		
Office equipment	289,242		
Other equipment	185,870		
	<u>1,127,363</u>		
AGRI-FOOD DEVELOPMENT PROGRAM			
Agricultural equipment	1,276,608		
Computers	598,816		
Office equipment	360,720		
Office furniture	57,773		
Road motor vehicles	716,421		
Scientific and technical equipment	3,770,728		
Other equipment	756,700		
	<u>7,537,766</u>		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
Agricultural equipment	64,469		
Computers	27,538		
Office equipment	310,870		
Office furniture	38,614		
Road motor vehicles	1,396,038		
Scientific and technical equipment	1,108,798		
Other equipment	275,048		
	<u>3,221,375</u>		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			
Agricultural equipment	5,009		
Computers	14,336		
Office equipment	58,269		
Road motor vehicles	68,619		
Scientific and technical equipment	365		
Other equipment	2,046		
	<u>148,644</u>		
CANADIAN GRAIN COMMISSION PROGRAM			
Communication equipment	17,905		
Computers	13,145		
Conveying equipment	46,169		
Office equipment and furnishing	45,857		
Scientific and technical equipment	203,619		
Workshop equipment	9,104		
Other equipment	9,606		
	<u>345,405</u>		
Canadian Dairy Commission			
Computers	112,650		
Office equipment and furnishings	35,838		
	<u>148,488</u>		
Canadian Livestock Feed Board			
Office equipment and furnishings	3,353		
	<u>12,532,394</u>		
COMMUNICATIONS			
Department			
COMMUNICATIONS PROGRAM			
Computer and other EDP equipment	2,417,988		
Furniture, fixtures and office equipment	529,468		
Scientific equipment	4,110,498		
Transportation equipment	171,212		
Other equipment	341,773		
	<u>7,570,939</u>		
COMMUNICATIONS PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND			
Computer and other EDP equipment		159,260	
Furniture, fixtures and office equipment		11,715	
Transportation equipment		6,886	
		<u>177,861</u>	
ARTS AND CULTURE PROGRAM			
Furniture, fixtures and office equipment		33,697	
Other equipment		240	
		<u>33,937</u>	
Canadian Radio-television and Telecommunications Commission			
Furniture and fixtures		72,964	
Office equipment		48,539	
Technical equipment		29,720	
Transportation		28,909	
		<u>180,132</u>	
National Film Board			
Machinery and equipment for the production and distribution of films		1,979,092	
National Library			
Fixtures		43,333	
Furniture and fixtures		87,544	
Materials handling equipment		18,252	
Micrographic and microfiche equipment		12,917	
Office machinery and equipment over \$500		146,132	
Telecommunications and other electrical equipment		3,123	
Video, sound and viewing equipment		25,240	
Other equipment		199,534	
		<u>536,075</u>	
National Museums of Canada			
Audio visual equipment		92,302	
Communication equipment		171,802	
Display furnishings		24,877	
Field equipment		15,094	
Heating—air conditioning—refrigeration equipment		58,733	
Laboratory equipment		228,734	
Office furniture and furnishings over \$500		97,207	
Office machines and equipment over \$500		184,283	
Photographic equipment		51,324	
Vehicles		149,848	
Work shop equipment		43,008	
Other equipment		226,678	
		<u>1,343,890</u>	
Public Archives			
Furniture and fixtures		101,319	
General purpose industrial equipment		2,043	
Materials handling equipment		32,365	
Microfilm, microfiche and film equipment		222,378	
Micrographic equipment		429,058	
Office machines and equipment over \$500		158,370	
Other electrical equipment		14,049	
Road motor vehicles		33,241	
Safety and sanitation equipment		6,495	
Service industry equipment		1,687	
Telecommunications equipment		35,286	
Video, sound and viewing equipment		310,426	
Other equipment		336,808	
		<u>1,683,525</u>	
Social Sciences and Humanities Research Council			
Computers		17,752	
Furniture and fixtures		30,067	
Office equipment		56,898	
		<u>104,717</u>	
		<u>13,610,168</u>	

Construction and acquisition of machinery and equipment—Continued

	Amount		Amount
	\$		\$
CONSUMER AND CORPORATE AFFAIRS			
Department			
Furniture and fixtures.....	30,418	IMMIGRATION PROGRAM	
Office machines and equipment over \$500.....	930,332	Audio-visual equipment.....	1,626
Motor vehicles.....	1,303,471	Communications and related equipment.....	19,344
Scientific equipment.....	638,903	Electronic data processing equipment.....	1,381
Other equipment.....	593,628	Furniture and fixtures.....	24,240
	3,496,752	Office machines and equipment \$500 and over.....	184,426
		Security systems and devices.....	4,318
		Vehicles.....	225,634
		Other equipment.....	191
			461,160
Restrictive Trade Practices Commission			
Furniture and fixtures.....	35,274	ANNUITIES PROGRAM	
Office machines and equipment over \$500.....	57,494	Audio-visual equipment.....	28,179
Other equipment.....	2,212	Electronic data processing equipment.....	45,850
	94,980	Office machines and equipment \$500 and over.....	17,652
	3,591,732	Other equipment.....	3,000
			94,681
ECONOMIC DEVELOPMENT			
Ministry of State			
Computers.....	6,066	Immigration Appeal Board	
Furniture and fixtures.....	216,151	Office furniture and fixtures.....	5,392
Office equipment over \$150.....	28,724	Office machinery and equipment.....	17,226
Other equipment.....	489		22,618
	251,430		4,931,893
Northern Pipeline Agency			
Computers.....	13,730	ENERGY, MINES AND RESOURCES	
Furniture and fixtures.....	37,998	Department	
Office machinery and equipment over \$500.....	17,367	ADMINISTRATION PROGRAM	
Telecommunication equipment.....	12,820	Computers and EDP equipment.....	653,871
Vehicles—Transportation.....	12,994	Machinery and equipment.....	206,319
Other equipment.....	2,835	Motorized vehicles.....	9,895
	97,744	Telecommunications equipment.....	21,606
	349,174		891,691
EMPLOYMENT AND IMMIGRATION			
Department			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Audio-visual equipment.....	85,382	ENERGY PROGRAM	
Communications and related equipment.....	3,101	Computers and EDP equipment.....	760,791
Cooking equipment excluding utensils.....	663	Machinery and equipment.....	7,269,245
Electronic data processing equipment.....	80,347	Motorized vehicles.....	239,107
Furniture and fixtures.....	25,773	Telecommunications equipment.....	7,985
Heating air conditioning and refrigeration equipment.....	410		8,277,128
Office machines and equipment \$500 and over.....	43,382	MINERALS AND EARTH SCIENCES PROGRAM	
Other equipment.....	3,123	Aircrafts and ships.....	52,164
	242,181	Computers and EDP equipment.....	4,603,974
Canada Employment and Immigration Commission			
ADMINISTRATION PROGRAM			
Audio-visual equipment.....	23,091	Duties and taxes on capital acquisitions.....	226,020
Communications and related equipment.....	46,019	Machinery and equipment.....	5,772,756
Electronic data processing equipment.....	1,483,817	Motorized vehicles.....	214,361
Furniture and fixtures.....	512,648	Telecommunications equipment.....	52,940
Heating, air conditioning and refrigeration equipment.....	741		10,922,215
Office machines and equipment \$500 and over.....	786,486	Atomic Energy Control Board	
Security systems and devices.....	3,887	Computers and related equipment.....	42,572
Vehicles.....	112,691	Furniture and fixtures.....	62,246
Other equipment.....	112,633	Large instruments—Lab.....	2,906
	3,082,013	Office machines and equipment.....	44,974
EMPLOYMENT AND INSURANCE PROGRAM			
Audio-visual equipment.....	49,538	Road motor vehicles.....	31,858
Communications and related equipment.....	51,058	Shop equipment.....	45
Electronic data processing equipment.....	376,188	Small instruments—Field.....	17,559
Furniture and fixtures.....	62,710	Small instruments—Lab.....	6,514
Heating, air conditioning and refrigeration equipment.....	1,327	Telecommunications equipment.....	5,880
Office machines and equipment \$500 and over.....	360,893	Other equipment.....	836
Security systems and devices.....	2,885		215,390
Testing and measuring devices.....	3,770	National Energy Board	
Vehicles.....	89,544	Furniture and fixtures.....	80,413
Other equipment.....	31,327	Office machines and equipment.....	124,029
	1,029,240		204,442
			20,510,866

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
ENVIRONMENT		EXTERNAL AFFAIRS	
ADMINISTRATION PROGRAM		Department	
Communication equipment	15,068	CANADIAN INTERESTS ABROAD PROGRAM	
Computing equipment	102,137	Communication and related equipment	3,593,643
Conveying, elevating and material handling equipment	1,711	Computers	79,561
Electrical equipment	6,106	Electric lighting, distribution and control equipment	295,619
Furniture and fixtures	150,689	Furniture and fixtures	6,542,517
General purpose industrial machinery	225	Heating, air conditioning and refrigeration equipment	430,815
Heating, air conditioning and refrigeration equipment	78	Office machines and equipment \$500 and over	1,077,243
Office machinery and equipment \$500 and over	24,139	Other electric equipment and appliances	1,723,573
Other data processing equipment	27,387	Road motor vehicles	2,279,989
Other safety and sanitary equipment	17	Safety and sanitation equipment, alarm and signal system	884,466
Photographic equipment	14,971	Other equipment	1,633,170
Printing equipment	4,937		18,540,596
Road motor vehicles	51,581		
Word processing equipment	43,834		
	442,880		
ENVIRONMENTAL SERVICES PROGRAM		CANADIAN INTERESTS ABROAD PROGRAM—PASS-PORT OFFICE REVOLVING FUND	
Agricultural machinery and implements	39,220	Computers	34,270
Agricultural tractors	126,666	Furniture and fixtures	33,937
Communication equipment	476,042	Office machines and equipment \$500 and over	24,205
Computing equipment	1,839,226		92,412
Conveying, elevating, and material handling equipment	40,952		
Cooking equipment	9,032	Canadian International Development Agency	
Drafting equipment	25,858	Computer equipment	10,381
Electrical equipment	293,141	Office furniture and fixtures	115,463
Firefighting equipment	14,502	Office machines and equipment	149,888
Furniture and fixtures	353,579	Other equipment	7,003
General purpose industrial machinery	79,708		282,735
Heating, air conditioning and refrigeration equipment	243,535		
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	4,595,059	International Joint Commission	
Meteorological equipment	4,401,559	Furniture and fixtures	19,647
Office machinery and equipment \$500 and over	208,329	Office machines and equipment over \$150	15,623
Other data processing equipment	564,632		35,270
Other safety and sanitary equipment	147,156		18,951,013
Photocopying equipment	6,270		
Photographic equipment	143,801		
Printing equipment	12,031		
Road motor vehicles	1,933,907	FINANCE	
Ships, boats and ancillary equipment	136,614	Department	
Special industrial machinery	38,092	FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Word processing equipment	654,175	Computers	100,206
X-ray and related equipment	20,828	Furniture and fixtures	268,650
	16,403,914	Office machines and equipment	274,842
		Road motor vehicles	10,140
		Safety equipment	4,000
		Other equipment	40,396
			698,234
PARKS CANADA PROGRAM		ANTI-DUMPING TRIBUNAL PROGRAM	
Agricultural machinery and implements	22,869	Furniture and fixtures	20,929
Agricultural tractors	329,554	Office machines and equipment	10,503
Communication equipment	678,182	Other equipment	70,424
Conveying, elevating and material handling equipment	80,223		101,856
Cooking equipment	28,614		
Electrical equipment	234,998	Auditor General	
Furniture and fixtures	124,113	Computer	207,237
General purpose industrial machinery	110,771	Office furniture	119,923
Heating, air conditioning and refrigeration equipment	123,439	Office equipment	12,454
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	520,873		339,614
Miscellaneous vehicles other than road motor vehicles	265,050		
Office machinery and equipment \$500 and over	512,181	Insurance	
Other safety and sanitary equipment	266,298	Office furniture and fixtures	8,743
Road motor vehicles	2,109,866	Office machines and equipment	10,034
Service industry equipment	23,352		18,777
Ships, boats and ancillary equipment	224,305		
Special industrial machinery	927,359		
X-ray and related equipment	20,170	Tariff Board	
Other equipment	1,709,580	Office machines and equipment \$500 and over per item	18,177
	8,311,797		1,176,658
	25,158,591		

Construction and acquisition of machinery and equipment—Continued

	Amount \$	Amount \$
FISHERIES AND OCEANS		
Department		
Agricultural machinery and implements	343,441	
Communication and related equipment	1,157,002	
Computers	1,786,385	
Conveying, elevating and material handling equipment	1,120,098	
Cooking equipment for food	13,697	
Electric lighting, distribution and control equipment	104,582	
Furniture and fixtures	708,643	
General purpose industrial machinery	199,505	
Heating, air conditioning and refrigeration equipment	211,507	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	3,582,306	
Miscellaneous vehicles other than road motor vehicles	211,458	
Office machines and equipment	773,627	
Other electrical equipment and appliances	263,470	
Road motor vehicles	2,317,270	
Safety and sanitation equipment alarm and signal services	86,943	
Ships and boats	14,285,633	
X-ray and related equipment	11,914	
Other equipment	1,424,945	
	<u>28,602,426</u>	
GOVERNOR GENERAL		
Office equipment	39,498	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Electric lighting, distribution and control equipment	129	
Furniture covered by dedicated funds	89,295	
General purpose industrial machinery	3,948	
Heating, air conditioning and refrigeration equipment	1,975	
Miscellaneous vehicles (includes snowmobiles, etc.)	236	
Office machines and equipment over \$500 per item	110,199	
Other furniture and fixtures	115,845	
Safety and sanitation equipment, alarm and signal systems	452	
Service industry equipment	5,205	
Telecommunications equipment excluding computers	6,815	
Other equipment	14,388	
	<u>348,487</u>	
INDIAN AND INUIT AFFAIRS PROGRAM		
Agricultural tractors	11,898	
Computers and computer access terminals	116,047	
Cooking equipment for food	6,015	
Electric lighting, distribution and control equipment	230,832	
Furniture covered by dedicated funds	179,508	
General purpose industrial machinery	30,096	
Heating, air conditioning and refrigeration equipment	73,142	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding x-ray equipment)	19,313	
Miscellaneous vehicles (includes snowmobiles, etc.)	118,118	
Office machines and equipment over \$500 per item	373,896	
Other electric equipment and appliances	145,587	
Other furniture and fixtures	564,695	
Road motor vehicles	1,078,725	
Safety and sanitation equipment, alarm and signal systems	642,832	
Ships and boats related equipment	1,152	
Telecommunications equipment excluding computers	118	
Other equipment	532,746	
	<u>4,124,720</u>	
NORTHERN AFFAIRS PROGRAM		
Electric lighting, distribution and control equipment	5,902	
Furniture covered by dedicated funds	3,945	
General purpose industrial machinery	63,377	
Heating, air conditioning and refrigeration equipment	16,517	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories (excluding x-ray equipment)	263,608	
Miscellaneous vehicles (includes snowmobiles, etc.)	43,836	
Office machines and equipment over \$500 per item	110,582	
Other electric equipment and appliances	5,308	
Other furniture and fixtures	48,611	
Road motor vehicles	238,835	
Safety and sanitation equipment, alarm and signal systems	1,295	
Ships and boats and related equipment	56,111	
Telecommunications equipment excluding computers	267,266	
Other equipment	565,225	
	<u>1,690,418</u>	
	<u>6,163,625</u>	
INDUSTRY, TRADE AND COMMERCE		
Department		
TRADE-INDUSTRIAL PROGRAM		
Computers	134,833	
Furniture and fixtures	325,270	
Miscellaneous	92,644	
Office equipment	1,250,272	
	<u>1,803,019</u>	
TOURISM PROGRAM		
Furniture and fixtures	5,828	
Miscellaneous	9,472	
Office equipment	19,980	
	<u>35,280</u>	
GRAINS AND OILSEEDS PROGRAM		
Furniture and fixtures	1,596	
Office equipment	16,506	
	<u>18,102</u>	
Foreign Investment Review Agency		
Furniture and fixtures	17,598	
Office equipment	74,849	
	<u>92,447</u>	
	<u>1,948,848</u>	
JUSTICE		
Department		
ADMINISTRATION OF JUSTICE PROGRAM		
Furniture and furnishings—Dedicated funds	22,316	
Miscellaneous equipment	80,088	
Office machines and equipment over \$500	434,398	
	<u>536,802</u>	
CANADIAN UNITY INFORMATION OFFICE PROGRAM		
Furniture and fixtures	35,821	
Miscellaneous equipment	69,816	
Motor vehicles	2,772	
Office machines and equipment over \$500	60,377	
	<u>168,786</u>	
Canadian Human Rights Commission		
Office equipment over \$150	6,379	
Commissioner for Federal Judicial Affairs		
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM		
Furniture and fixtures	36,064	
Motor vehicles	35,305	
Office equipment	20,507	
	<u>91,876</u>	
ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM		
Furniture and fixtures	3,181	
Office equipment	4,886	
	<u>8,067</u>	

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
JUSTICE—Concluded		MEDICAL SERVICES PROGRAM	
Law Reform Commission of Canada		Communication and related equipment	127,762
Furniture and fixtures	249	Computers	164,516
Furniture and furnishings—Dedicated funds	16,533	Cooking equipment for food	66,974
Miscellaneous equipment	6,117	Electric lighting, distribution and control equipment	13,304
Office machines and equipment over \$500	13,949	Furniture, fixtures and office equipment	728,654
	36,848	General purpose industrial machinery	115,478
		Heating, air conditioning and refrigeration equipment	71,183
Supreme Court of Canada		Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,082,188
Furniture and fixtures	31,329	Operating room equipment	229,368
Office machines and equipment	56,819	Road motor vehicles and tractors	654,566
Other equipment	5,202	Safety and sanitary equipment	21,571
	93,350	Service industry equipment	31,463
		Ships and boats	39,390
			3,346,417
Tax Review Board		HEALTH PROTECTION PROGRAM	
Furniture and fixtures	8,437	Communication and related equipment	29,155
Furniture and furnishings—Dedicated funds	567	Computers	244,058
Miscellaneous equipment	1,519	Electric lighting, distribution and control equipment	1,473
Motor vehicles	10,727	Furniture, fixtures and office equipment	210,911
Office machines and equipment over \$500	2,573	General purpose industrial machinery	6,914
	23,823	Heating, air conditioning and refrigeration equipment	38,787
	965,931	Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,410,387
		Other electric equipment and appliances	24,056
		Road motor vehicles	146,199
		Other equipment	2,788
			2,114,728
LABOUR		INCOME SECURITY PROGRAM	
Department		Communication and related equipment	12,984
LABOUR ADMINISTRATION PROGRAM		Computers	24,575
Furniture and fixtures	160,440	Furniture, fixtures and office equipment	547,742
Office machinery and equipment over \$500	231,521	Other equipment	1,683
Other electrical equipment and appliances	47,003		586,984
	438,964		
Canada Labour Relations Board		Medical Research Council	
Furniture and fixtures	17,715	Office machines and equipment	9,821
Office equipment over \$150	8,143		6,348,522
	25,858		
	464,822		
NATIONAL DEFENCE		NATIONAL REVENUE	
Department		Customs and Excise	
DEFENCE SERVICES PROGRAM		Acquisition of EDP equipment	1,868,426
Aircraft and ships	558,900,151	Furnishings and fixtures	981,421
Communications and related equipment	52,640,643	Laboratory and scientific equipment	193,384
Data processing equipment	24,590,227	Office machines, equipment and accessories over \$500 per item	1,032,325
Furniture and equipment	16,614,064	Road motor vehicles	481,176
Machinery and equipment	26,270,654	Telecommunication equipment	44,117
Medical, dental and radiation detection equipment	13,136,761	Other equipment	254,581
Motorized vehicles	132,483,759		4,855,430
Radar navigational aids and aircraft navigation equipment	23,011,893		
Research and development of equipment	27,315,849		
Weapons and ammunition for defence	153,777,965		
Other equipment	1,085,463		
	1,029,827,429		
		Taxation	
		Data processing equipment	2,590,408
		Office equipment	1,626,274
		Office furniture	1,783,642
			6,000,324
			10,855,754
NATIONAL HEALTH AND WELFARE		PARLIAMENT	
Department		The Senate	
DEPARTMENTAL ADMINISTRATION PROGRAM		Acquisition of office machinery and equipment over \$150	215,388
Communication and related equipment	4,616		
Computers	52,331	House of Commons	
Furniture, fixtures and office equipment	111,349	Communication equipment	106,077
Measuring, controlling, laboratory, medical and optical instruments	6,508	Furniture and fixtures	824,183
Road motor vehicles	43,408	Office machines and equipment	409,321
Other equipment	589		
	218,801		
HEALTH AND SOCIAL SERVICES PROGRAM			
Communication and related equipment	9,414		
Furniture, fixtures and office equipment	62,308		
Other equipment	49		
	71,771		

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
PARLIAMENT—Concluded			
House of Commons—Concluded			
Printing equipment	55,196	Office machines and equipment over \$500 ..	185,191
Refrigeration equipment	19,430	Road motor vehicles and trailers	17,522
Security equipment	1,044	Other equipment over \$500	8,652
Transportation equipment	39,153		<u>435,664</u>
Other equipment	177,942		
	<u>1,632,346</u>		
Library of Parliament			
Furniture and furnishings	40,446	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Office machines and equipment over \$500	23,703	Computer hardware	190,565
Transportation	10,188	Computer software	1,742
	<u>74,337</u>	EDP—Key driven terminals	132,385
	<u>1,922,071</u>	Furniture and fixtures	10,269
		Office machines and equipment over \$500 ..	116,019
		Tools over \$500	12,143
		Road motor vehicles and trailers	40,276
		Other equipment over \$500	90,592
			<u>593,991</u>
POST OFFICE			
Mail box equipment	247,358	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND	
Mailing machinery	980,495	All cafeteria equipment	1,292
Office furniture and equipment	552,874	Cleaning, equipment and appliances	(1,158)
Standard equipment	107,935	Communication equipment excluding computers	108,027
Transportation equipment	263,055	Construction and maintenance machinery and equipment ..	45,875
	<u>2,151,717</u>	Conveying, elevating and materials handling equipment ..	10,286
		Electric lighting, distribution and control equipment ..	174,086
		Floating equipment	6,198
		Furniture and fixtures	216,619
		Heating, plumbing, air conditioning and refrigeration equipment	240,901
		Laboratory, scientific, drafting, survey and testing equipment ..	31,374
		Office machines and equipment over \$500 ..	11,335
		Other electrical equipment and appliances	22,458
		Road motor vehicles and trailers	204,214
		Safes, shelving and other fittings for post offices	22,912
		Safety, alarm and sprinkler system equipment	182,573
		Tools over \$500	5,275
		Other equipment over \$500	112,871
			<u>1,395,138</u>
PRIVY COUNCIL			
Privy Council			
Communication and related equipment	10,300	ACCOMMODATION PROGRAM	
Computers	287,710	All cafeteria equipment	354,539
Furniture and fixtures	242,941	Cleaning, equipment and appliances	175,238
Office equipment over \$500	398,694	Communication equipment excluding computers	160,755
	<u>939,645</u>	Computer hardware	204,365
		Computer software	253,159
		Construction and maintenance machinery and equipment ..	293,181
		Conveying, elevating and materials handling equipment ..	737,199
		EDP—Key driven terminals	256,736
		Electric lighting, distribution and control equipment ..	707,601
		Furniture and fixtures	1,083,307
		Heating, plumbing, air conditioning and refrigeration equipment	3,402,081
		Laboratory, scientific, drafting, survey and testing equipment ..	91,745
		Office machines and equipment over \$500 ..	249,371
		Other electrical equipment and appliances	925,693
		Road motor vehicles and trailers	1,244,626
		Safes, shelving and other fittings for post offices ..	33,073
		Safety, alarm and sprinkler system equipment	1,446,836
		Tools over \$500	40,285
		Other equipment over \$500	1,887,465
			<u>13,522,958</u>
Canadian Intergovernmental Conference Secretariat			
Office equipment	1,810		
Chief Electoral Officer			
Acquisition of motorized vehicles	8,457		
Furniture and fixtures	4,399		
Office machines and equipment \$500 or over	30,184		
Other equipment	408		
	<u>43,448</u>		
Commissioner of Official Languages			
Furniture and fixtures	55,123		
Office machines and equipment	102,952		
Other electric equipment and appliances	535		
Road motor vehicles	10,158		
Telecommunications equipment	50		
	<u>168,818</u>		
Economic Council of Canada			
Office furniture and office equipment	167,580		
Public Service Staff Relations Board			
Communication and related equipment	315		
Furniture and fixtures	10,266		
Office equipment over \$150	27,231		
Road motor vehicle	11,840		
	<u>49,652</u>		
	<u>1,370,953</u>		
PUBLIC WORKS			
Department			
ADMINISTRATION PROGRAM			
Communication equipment excluding computers	1,118	MARINE PROGRAM	
Computer hardware	67,072	All cafeteria equipment	1,524
Computer software	2,987	Communication equipment excluding computers ..	2,090
Conveying, elevating and materials handling equipment	5,327	Computer hardware	8,888
EDP—Key driven terminals	85,811	Construction and maintenance machinery and equipment ..	911,226
Furniture and fixtures	61,984	Conveying, elevating and materials handling equipment ..	81,093
		Electric lighting, distribution and control equipment ..	21,000
		Floating equipment	2,000
		Heating, plumbing, air conditioning and refrigeration equipment ..	30

Construction and acquisition of machinery and equipment—Continued

	Amount \$		Amount \$
PUBLIC WORKS—Concluded			
MARINE PROGRAM—Concluded		Furniture and office equipment	182,779
Laboratory, scientific, drafting, survey and testing equipment	9,335	Other types of equipment	15,335
Office machines and equipment over \$500	8,631		219,189
Other electrical equipment and appliances	2,363	Natural Sciences and Engineering Research Council	
Road motor vehicles and trailers	500,898	Furniture and fixtures	38,201
Tools over \$500	1,775	Office machines and equipment over \$500	40,827
Other equipment over \$500	198,010		79,028
	2,414,872	Science Council of Canada	
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		Office furniture and fixtures	36,875
Cleaning, equipment and appliances	120	Office machine and equipment over \$500	7,966
Communication equipment excluding computers	2,224	Other equipment	27,480
Construction and maintenance machinery and equipment	138,033		72,321
Laboratory, scientific, drafting, survey and testing equipment	112,465		24,366,346
Road motor vehicles and trailers	137,948		
Other equipment over \$500	10,530		
	401,320		
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		SECRETARY OF STATE	
Communication equipment excluding computers	6,322	Department	
Construction and maintenance machinery and equipment	598	ADMINISTRATION PROGRAM	
Electric lighting, distribution and control equipment	72,210	Furniture and fixtures	22,384
Heating, plumbing, air conditioning and refrigeration equipment	13,000	Office equipment over \$500	167,868
Other equipment over \$500	128,893		190,252
	221,023	OFFICIAL LANGUAGES PROGRAM	
MUNICIPAL GRANTS PROGRAM		Furniture and fixtures	2,899
Office machines and equipment over \$500	2,127	Office equipment over \$500	35,482
	18,987,090		38,381
REGIONAL ECONOMIC EXPANSION		EDUCATION SUPPORT PROGRAM	
Department		Furniture and fixtures	10,179
Agriculture equipment	16,116	Office equipment over \$500	24,218
Office furnishing and furniture	133,602		34,397
Office equipment	561,031	TRANSLATION PROGRAM	
Scientific equipment	52,269	Furniture and fixtures	23,107
Transportation equipment	555,168	Office equipment over \$500	695,984
Other equipment	256,990		719,091
	1,575,176	CITIZENSHIP PROGRAM	
SCIENCE AND TECHNOLOGY		Furniture and fixtures	24,234
Ministry of State		Office equipment over \$500	141,344
Computers	87,074		165,578
Furniture and fixtures	1,842	FITNESS AND AMATEUR SPORT PROGRAM	
Office machines and equipment over \$500	30,945	Mailing equipment	555
Telecommunications equipment	45	Office equipment	6,184
	119,906	Sport equipment	48,843
National Research Council of Canada		Warehousing equipment	2,613
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			58,195
Advanced teleoperator system	3,778,598	Public Service Commission	
Communication equipment	197,320	Communication and related equipment	103,631
Computers and related equipment	3,152,041	Computers	118,873
Conveying, elevation and material handling equipment	75,607	Furniture and fixtures	86,209
Furniture and office equipment	1,602,241	Office machinery and equipment	185,591
Light, heat, power, water and other electrical equipment	429,478	Other equipment	39,005
Other types of equipment	375,565		533,309
Scientific laboratory equipment	12,737,982	Advisory Council on the Status of Women	
Transportation equipment	362,925	Furniture and fixtures	10,542
Workshop equipment	1,164,145	Office equipment over \$150	4,007
	23,875,902		14,549
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		Status of Women—Office of the Co-ordinator	
Communications equipment	13,976	Furniture and fixtures	3,565
Computers and related equipment	7,099	Office machines and equipment over \$150 per item	4,874
			8,439
			1,762,191

Construction and acquisition of machinery and equipment—Continued

	Amount \$	Amount \$
SOCIAL DEVELOPMENT		
Communication and related equipment	1,500	
Furniture and fixtures	18,447	
Office equipment over \$150	81,148	
Other equipment	11,397	
	<u>112,492</u>	
SOLICITOR GENERAL		
Department		
ADMINISTRATION PROGRAM		
Furniture and fixtures	59,890	
Office machinery and equipment \$500 and over	109,136	
Road motor vehicles	21,762	
Telecommunications equipment	12,779	
Other equipment	61,850	
	<u>265,417</u>	
Correctional Services		
CORRECTIONAL SERVICES PROGRAM		
Agricultural machinery	289,818	
Communications and related equipment	586,935	
Furniture and fixtures	874,376	
General purpose industrial machinery	3,311,144	
Miscellaneous equipment	2,284,022	
Office machinery and equipment	1,420,801	
Road motor vehicles	1,079,003	
	<u>9,846,099</u>	
National Parole Board		
Furniture and fixtures	17,704	
Office machines and equipment \$500 and over	88,963	
Transportation	7,790	
Other equipment	908	
	<u>115,365</u>	
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Aircraft	133,258	
Audio-visual aids	237,778	
Computer equipment	6,072,581	
Furniture and fixtures	1,010,706	
Investigational aids	965,355	
Laboratory equipment	937,795	
Office machines and equipment	1,305,816	
Security equipment	345,078	
Ships and boats	394,264	
Telecommunications equipment	8,053,808	
Vehicles	18,435,233	
Other equipment	709,248	
	<u>38,600,920</u>	
	<u>48,827,801</u>	
SUPPLY AND SERVICES		
Department		
SERVICES PROGRAM		
Audio-visual equipment	92,070	
Computer and related equipment	609,965	
Computer room furniture and fixtures	29,147	
Furniture and fixtures	237,972	
Motor vehicles	9,743	
Other communications equipment	73,512	
Other office equipment	301,571	
Warehouse equipment	7,948	
Other equipment	25,188	
	<u>1,387,116</u>	
SUPPLY PROGRAM		
Audio-visual equipment	31,533	
Computers and related equipment	287,561	
Furniture and fixtures	16,400	
Industrial machinery and equipment	1,547,853	
Motor vehicles	95,475	
Office machinery and equipment	231,052	
Tenant services	410	
Warehouse equipment	91,876	
Other equipment	104,244	
	<u>2,406,404</u>	
Statistics Canada		
Communication equipment	826,669	
Computers	4,804,752	
Data preparation equipment	12,893	
Data processing and related equipment	106,457	
Dedicated funds	411,345	
Filing, shelving, security equipment	768,104	
Material handling equipment	6,439	
Motor vehicles	8,179	
Office machinery and equipment	478,725	
	<u>7,423,563</u>	
	<u>11,217,083</u>	
TRANSPORT		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Computers	400,975	
Cafeteria equipment	6,489	
Furniture and furnishings	46,653	
Office equipment	438,822	
Scientific equipment	394,712	
Telecommunication equipment	231,545	
Other equipment	116,972	
	<u>1,636,168</u>	
MARINE TRANSPORTATION PROGRAM		
Aircraft equipment	255,958	
Construction equipment	552,552	
Furnishings	2,306,789	
Maintenance equipment	1,052,258	
Marine equipment	54,275,526	
Scientific equipment	9,580,808	
Transportation equipment	1,190,211	
	<u>69,214,102</u>	
AIR TRANSPORTATION PROGRAM		
Aircraft equipment	14,218,896	
Airport heavy duty equipment	2,336,526	
Communication equipment	1,632,384	
Fire preventive equipment	158,218	
Furnishing	3,697,647	
Maintenance equipment	273,777	
Navigational aids equipment	14,071,760	
Scientific equipment	1,678,238	
Security equipment	377,824	
Transportation equipment	1,913,944	
	<u>40,359,214</u>	
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Airport heavy duty equipment	1,867,937	
Communication equipment	28,740	
Fire preventive equipment	152,380	
Furnishing	1,756,340	
Maintenance equipment	154,719	
Navigational aids equipment	89,931	
Scientific equipment	68,431	
Security equipment	186,127	
Transportation equipment	731,700	
	<u>5,036,305</u>	

Construction and acquisition of machinery and equipment—Concluded

	Amount		Amount
	\$		\$
TRANSPORT—Concluded			
SURFACE TRANSPORTATION PROGRAM			
Acquisition of road motor vehicles	1,076,692	Motor vehicles	103,521
Ferry vessels	9,440	Office equipment over \$500	258,502
Furniture and furnishings	18,200	Other electrical equipment and appliances	21,713
Heavy duty equipment	39,500	Safety, alarm and sprinkling system	4,204
Office equipment over \$500	59,711	Scientific	172,369
Other engineering, laboratory, scientific and medical equip- ment	257,258	Service industry equipment	23,443
Other equipment, machinery and furnishings	39,349	X-ray and related equipment	83,312
Test equipment	63,084	Other equipment	41,333
	1,563,234		1,167,220
WAR VETERANS ALLOWANCE BOARD PROGRAM			
		Furniture and fixtures	6,516
		Office equipment over \$500	14,423
		Other equipment	2,871
			23,810
Canadian Transport Commission			
Computers	4,675		
Office fixtures and furnishings	32,938		
Office furniture	64,381		
Office machines and equipment over \$500 per item	53,006		
	155,000		
	117,964,023		
PENSIONS PROGRAM			
		Furniture and fixtures	31,431
		Office equipment over \$500	49,136
		Other equipment	860
			81,427
VETERANS AFFAIRS			
Department			
VETERANS AFFAIRS PROGRAM			
Cafeteria equipment	5,790		
Communication and related equipment	9,055		
Conveying, elevating and material handling	13,773		
Furniture and fixtures	408,354		
Heating, plumbing, air conditioning and refrigeration	21,851		

Payments of \$5,000 or over for land and buildings

Payee	Location	Authority	Amount
			\$
ENVIRONMENT			
ENVIRONMENTAL SERVICES PROGRAM			
Nova Scotia—			
R L Hunter Survey Associates Ltd	Port Joli	Departmental	6,100
Marjorie and Roy Johnson	Port Joli	Departmental	11,845
Cyril Page	Port Joli	Departmental	7,200
New Brunswick—			
Canadian Greenhouses Ltd	Beamville	Departmental	6,535
Trainor Surveys	Portobello	Departmental	8,000
Ontario—			
S W Allan Ltd	Belleville	Departmental	8,242
J Bezaire	Prince Edward Point	Departmental	169,705
G Davis	Prince Edward Point	Departmental	35,967
Farm Credit Corporation	Prince Edward Point	Departmental	18,739
I B G Ltd	Beamsville	Departmental	101,418
Saskatchewan—			
Bank of Montreal	Ravan Island	Justice	28,592
C Haeusler	Ravan Island	Justice	96,408
Public Works	Regina	Departmental	6,067
Northwest Territories—			
Bally Refrigeration	Inuvik	Departmental	15,921
PARKS CANADA PROGRAM			
Newfoundland—			
Gros Morne Provincial Authority	Rocky Harbour and Cow Head	Departmental	11,700
Newfoundland Exchequer Account	Gros Morne National Park	PC 1973-2373 Aug 1, 1973	123,805
Prince Edward Island—			
F McFarlane	Cavendish	Departmental	53,000
Province of Prince Edward Island	Prince Edward Island National Park	Departmental	166,955
Quebec—			
E McLean	Montreal	TB 779925 Dec 9, 1981	297,064
Ontario—			
368781 Ontario Ltd	Smiths Falls	TB 777639 June 25, 1981	184,999
Boy Scouts of Canada	Camp Henry	PC 1982-595 Feb 25, 1982	61,000
Kogas Ltd	Hill Island	PC 1981-801 Mar 26, 1981	453,267*
Donald R Love	Bears Rump Island	PC 1981-2103 July 29, 1981	60,060
Estate of Grant Mitchell	Hill Island	PC 1981-802 Mar 26, 1981	105,197*
Estate of Grant Mitchell and Kenneth Keys	Hill Island	PC 1981-803 Mar 26, 1981	136,747*
Tobermory Islands Development Ltd	Tobermory Island	PC 1982-594 Feb 25, 1982	193,765
H T and F M Webster	Amherstburg	TB 777721 June 18, 1981	96,872
British Columbia—			
Province of British Columbia	Pacific Rim National Park	TB 708787 Nov 8, 1971	1,788,767
Yukon—			
Robert and Solveig Ardiel	Kluane National Park	Departmental	14,000
EXTERNAL AFFAIRS			
Argentina—			
H R Cademartori	Buenos Aires	TB 780948 18-2-82	1,342,000
Belgium—			
Dr Buissert	Brussels	TB 781759 25-3-82	582,877
Brazil—			
Joao Fortes Engineering	Rio de Janeiro	TB 778045 2-7-81	1,211,043
Denmark—			
Verner Norby	Copenhagen	TB 778392 12-8-81	145,649
Greece—			
T Vasdeckis	Athens	TB 779536 22-10-81	2,067,245
Ivory Coast—			
Amos Djoro	Abidjan	TB 780578 21-1-82	1,162,000
Zimbabwe—			
Robert Nigel Bothwell	Harare	Departmental	40,000
Elizabeth Fleming	Harare	Departmental	44,000
Elizabeth Fleming	Harare	Departmental	35,000
Saudi Arabia—			
Government of Saudi Arabia	Riyadh	TB 774196 6-1-81	868,712

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
FISHERIES AND OCEANS			
Prince Edward Island—			
Alfred Howard	Howard's Cove	Departmental	6,400
Gerald Howard	Howard's Cove	Departmental	14,500
National Sea Products Ltd.	Savage Harbour	Departmental	5,000
New Brunswick—			
Donald J LeBlanc, Agent of the Minister of Justice	Caraquet	Treasury Board	147,011
Les Agences Lanleigne	Moncton	Treasury Board	46,000
Donald K Morse & Enid Morse	St Stephen	Departmental	48,400
McCormack & Zatzman Ltd.	St Stephen	Departmental	21,000
Nova Scotia—			
Edgar W Spears & Sadie Spears	Murphy's Pond	Departmental	7,440
Joseph E Surette & Marie M Surette	Yarmouth	Departmental	10,408
Quebec—			
Mrs B Lapointe & Georges Gravel	Château-Richer	Departmental	7,500
British Columbia—			
Environment Canada Inland Waters	Nechako River	Departmental	14,970
Public Works Department	Comox	Departmental	7,956
Aerco Industries	Sandspit	Departmental	33,587
General Home Systems	Revelstoke	Departmental	15,953
Gulf Oil Co	Steveston	Departmental	390,000
MacMillan Bloedel	Little Qualicum River	Justice	11,800
MacMillan Bloedel	Port Alberni	Departmental	165,564
McCurrie Construction	Port Alberni	Departmental	7,776
McQuarrie Hobkirk	Bella Coola	Justice	75,629
National Concrete Accessories	Fort St James	Departmental	7,075
Summit Manufactured Homes	Likely	Departmental	35,825
Northwest Territories—			
Narwhall Arctic Services	Resolute Bay	Departmental	34,500
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Ontario—			
G & G's Corner & Gift	Moose Factory	Departmental	12,500
Public Works Canada	Willowdale	Departmental	46,238
NORTHERN AFFAIRS PROGRAM			
Yukon—			
Malemute Saloon (Modular Home)	Whitehorse	Ministerial	35,000
Public Works Canada (Property)	Dawson City	Ministerial	48,912
NATIONAL DEFENCE			
Lambton County Board of Education	Confederation Street School Sarnia Ont	TB 780431 14 Jan 82	173,017
Charles A and Frances E Millar	Knapps Marina Kingston Ont	TB 777915 2 Jul 81	173,049
418495 Ontario Ltd	Walkley Road Ottawa Ont	TB 777546 28 May 81	2,082,110
Edward Kelly	Emerald Vale Nfld	DPW Expropriation	11,472
Ellen MacKay			1,944
Mary Oates			1,944
NATIONAL HEALTH AND WELFARE			
MEDICAL SERVICES PROGRAM			
Ontario—			
Klaus Shultz	Sioux Lookout	Departmental	49,000
Frean Brown	Sioux Lookout	Departmental	49,000
NATIONAL REVENUE			
Customs and Excise			
Quebec—			
Belzémire Cusson	Franklin Centre	Departmental	38,676
Emile Paré	Clarenceville	Departmental	20,398
PUBLIC WORKS			
ACCOMMODATION PROGRAM			
New Brunswick—			
Moose Mountain Farms Ltd	Saint John	Minister of Justice	94,001
Quebec—			
Ministère des Finances du Québec	Chibougamau	TB 777987	5,000
William R Wilson	Trout River	Departmental	7,000

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
PUBLIC WORKS—Concluded			
ACCOMMODATION PROGRAM—Concluded			
Ontario—			
Taarn Torontow Limited	Ottawa	TB 726400 May 16, 1974	90,751
Leikin and Goldberg in Trust	Delta	507 Project Approval Sept 9, 1981	25,460
Leikin and Goldberg in Trust	Williamsburg	507 Project Approval Sept 9, 1981	25,453
National Capital Commission	Ottawa	TB M780872 March 31, 1982	9,764,847
John A Carter	Grafton	Funding Certificate	13,159
Lerner and Associates Agents of the Minister of Justice in Trust	Ailsa Graig	Justice	24,946
Ontario—			
W K Lycett in Trust and Brooks Harrison, Jones and Mann, Agents of the Minister of Justice	Bethany	Justice	14,960
David O McCray, Agent of the Minister of Justice in Trust	Tiverton	Justice	14,992
Village of Tiverton	Tiverton	Justice	61
John George and Phyllis Ross Thompson	Baysville	Justice	22,983
The Township of Lake of Bays	Baysville	Justice	65
Western—			
Sylvia Viola Currie	Paynton Sask	Justice	20,999
Ned Shillington	Coronach Sask	Justice	21,512
Francis C R Price	Edmonton Alta	Justice	19,397
Johnston, Ming, Schammell Manning, Lamb and Lee	Red Deer Alta	Justice	358,525
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Ontario—			
Corporation of the City of Ottawa	Ottawa	PC1979-7/1359	5,724,600*
		TB 764718	
REGIONAL ECONOMIC EXPANSION			
Manitoba—			
P Alarie	Assiniboine River Project	Department of Justice	2,545
Eyvindson Farms Ltd	Assiniboine River Project	Department of Justice	2,358
P Eriksen	Assiniboine River Project	Department of Justice	2,095
T J Griffiths and A G Griffiths	Assiniboine River Project	Department of Justice	475
Manitoba Department of Natural Resources	Assiniboine River Project	Departmental	3,500
F Toussant Perreault	Assiniboine River Project	Department of Justice	2,129
I W Robertson and D E Robertson	Assiniboine River Project	Department of Justice	164
Rosedale Hutterian Mutual Corporation	Assiniboine River Project	Department of Justice	14,208
Saskatchewan—			
D J Duthie	Highfield Reservoir Project	Department of Justice	2,480
E Haughian	Highfield Reservoir Project	Department of Justice	970
W J Schultz and M A Schultz	Highfield Reservoir Project	Department of Justice	1,300
N Wallace	Highfield Reservoir Project	Department of Justice	930
K J Wells	Highfield Reservoir Project	Department of Justice	7,850
H J Barker and L A Barker	Swift Current Irrigation Project	Department of Justice	99
C E Gaetz	Swift Current Irrigation Project	Department of Justice	815
G James	Swift Current Irrigation Project	Department of Justice	350
G S James and E R James	Swift Current Irrigation Project	Department of Justice	450
R L James	Swift Current Irrigation Project	Department of Justice	1,200
J Knipfel and V Knipfel	Swift Current Irrigation Project	Department of Justice	285
J R Parson	Swift Current Irrigation Project	Department of Justice	695
S M Rempel	Swift Current Irrigation Project	Department of Justice	555
A J Wells	Swift Current Irrigation Project	Department of Justice	1,200
R J Wilms	Swift Current Irrigation Project	Department of Justice	950
SOLICITOR GENERAL			
Correctional Services			
Nova Scotia—			
Raymond Martell	Halifax	TBM 780688	182,115
Stewart MacKeen & Covert, In Trust	Halifax	TBM 780698	181,158
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Newfoundland—			
Margaret E Bishop	Whitbourne	Ministerial	17,560
Nova Scotia—			
L M Harvey & Sons Ltd	Baddeck	Ministerial	6,000
L M Harvey & Sons Ltd	Baddeck	Ministerial	6,000
Minister of Finance, Province of Nova Scotia	Halifax	Ministerial	6,300
Industrial Estates Ltd	Halifax	Ministerial	21,158

Payments of \$5,000 or over for land and buildings—Continued

Payee	Location	Authority	Amount
			\$
SOLICITOR GENERAL—Concluded			
Royal Canadian Mounted Police—Concluded			
LAW ENFORCEMENT PROGRAM—Concluded			
New Brunswick—			
George Girouard & Amerylis Girouard	Buctouche	Ministerial	570
George Girouard & Amerylis Girouard	Buctouche	Ministerial	5,130
Hugh Matheson & Leycester D D'Arcy	St George	Ministerial	6,000
Hugh Matheson & Leycester D D'Arcy	St George	Ministerial	6,000
Quebec—			
J P Gagne (In Trust)	Carleton	Ministerial	62,000
Les immeubles Benoit Inc and Raymond Hamel (agent du Ministre de la Justice)	Mont Laurier	Ministerial	70,000
Ontario—			
Howard Edwards Supply and Construction Limited	Brockville	Ministerial	65,839
Manitoba—			
Anderson & Beaulieu	Amaranth	Ministerial	55,837
J Baily & S Watson	Ashern	Ministerial	48,999
W & K Cairney	Ashern	Ministerial	44,999
D MacIver & Assoc	Cranberry Portage	Ministerial	6,999
Robert J Thomson	Grande Marais	Ministerial	9,999
C H Klassen	Kane	Ministerial	5,499
Harry Byron	Lundar	Ministerial	13,999
E Wilcott	Powerview	Ministerial	7,999
R & R Tardiff	Powerview	Ministerial	55,037
Village of Powerview	Powerview	Ministerial	48,999
Town of Snow Lake	Snow Lake	Ministerial	9,000
E Wilcott	St Georges	Ministerial	7,499
P & N Personage	Winnipeg Beach	Ministerial	10,999
R & C Coder	Winnipeg	Ministerial	34,999
Leo Paul Flett	Winnipegosis	Ministerial	5,999
Saskatchewan—			
Sallows Osborn & Wilhelm	Cutknife	Ministerial	75,000
Pine House Local Community Local #9	Pine House	Ministerial	10,500
Northern ADM Trust Account	Southend	Ministerial	6,000
Alberta—			
Kantrak Development Ltd	Drayton Valley	TB 779632	362,534
Decore & Company	McLennan	Ministerial	26,348
Barrhead Credit Union and B & B Gagne	Swan Hills	Ministerial	70,500
Barrhead Credit Union and B & B Gagne	Swan Hills	Ministerial	70,500
British Columbia—			
Donna Sigthrudur Hauschka and MacGregor Pacific Realty (1978) Ltd	Whistler	TB 781500	189,571
Worker's Compensation Board and British Columbia Minister of Finance	Vancouver	TB 776475	6,406,957
Errico Silversides			
Wilson Mars & Seidmann (In Trust)	Houston	Ministerial	67,331
TRANSPORT			
MARINE TRANSPORTATION PROGRAM			
Nova Scotia—			
Public Works Canada	Caribou Harbour	Departmental	746
R H Barkhouse	Caribou Harbour	Departmental	9,500
Ontario—			
Henderson Hart Johnson, Fournier in Trust	Township of Elizabethtown	TB 777945 July 2, 1981	45,029
AIR TRANSPORTATION PROGRAM			
Newfoundland—			
Atlantic Survey Ltd	Hare Bay	Departmental	9,800
New Brunswick—			
Public Works Canada	Moncton	Departmental	3,176
Daisey Viola Price and Everett Allen Price	Moncton	Departmental	5,000
The Director of Veterans Land Act	Moncton	Departmental	4,300
R Franklin Bateman and Freda Bateman	Moncton	Departmental	13,300
Andre J Leblanc and Juliette Leblanc	Moncton	Departmental	7,500
Quebec—			
Scott Rooney	Gaspé	Departmental	2,200
John McDonald	Gaspé	Departmental	1,000
Henry Rooney	Gaspé	Departmental	400
Lewis Rooney	Gaspé	Departmental	600
William S McDonald	Gaspé	Departmental	1,500
Gary Briand	Gaspé	Departmental	4,800
Ontario—			
The Corporation of the Town of Elliott Lake	Elliott Lake	Funding Certificate	10,500
Donald Dunkeld	Town of Pickering	TB 753887	10,000
Blaney, Pasternak, Smela and Watson in Trust	Town of Pickering	TB 753887	68,758
M Presutte	Town of Pickering	TB 753886	9,852

Payments of \$5,000 or over for land and buildings—*Concluded*

Payee	Location	Authority	Amount
			\$
TRANSPORT—<i>Concluded</i>			
AIR TRANSPORTATION PROGRAM—<i>Concluded</i>			
Fred B A Lewis and Altona Feed & Supply Co Ltd ...	Town of Pickering	TB 753887	215,000
McCarthy and McCarthy in Trust	Town of Pickering	TB 753887	18,197
Howard K Burton	Town of Pickering	TB 753887	125,000
Mary Flo Trindl and Revenue Canada	Town of Pickering	TB 753887	31,885
Blaney, Pasternak, Smela and Watson	Town of Pickering	TB 753887	252,595
Mervin Talbot Harper and Blanche Harriet Harper	Town of Pickering	TB 753887	85,940
Richard and Elizabeth Elmer	Town of Pickering	TB 753887	103,762
Daheim Nursing Home Ltd	Town of Pickering	TB 753887	179,928
Iglar and Lebo in Trust	Town of Pickering	TB 753887	97,811
Public Works Canada	Hamilton	Expropriation Act	114,703
Public Works Canada	Hamilton	Expropriation Act	999,868
Public Works Canada	Hamilton	Expropriation Act	137,603
Public Works Canada	Hamilton	Expropriation Act	909,042
Public Works Canada	Hamilton	Expropriation Act	396,322
Alberta—			
Charles Lanier	Lethbridge	Department of Justice	30,000
British Columbia—			
Evans and Dick	Alert Bay	Department of Justice	74,339
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND			
Prince Edward Island—			
Walter MacQuarrie	Charlottetown	TB 751295	6,181
Kitz, Matheson, Green and MacIsaac	Charlottetown	TB 751295	3,978
Kitz, Matheson, Green and MacIsaac	Charlottetown	TB 751295	2,406
Walter B Macquarrie	Charlottetown	TB 751295	125,000
James MacNutt	Charlottetown	TB 751295	1,566
Appraisal Fundy Ltd	Charlottetown	TB 751295	1,830
Alphonse Laferte	Charlottetown	TB 751295	1,817
Public Works Canada	Charlottetown	TB 751295	5,504
Maurice Walsh and Gordon Tweedy, Agent of the Minister of Justice	Charlottetown	TB 751295	27,500
SURFACE TRANSPORTATION PROGRAM			
Water Transport			
Nova Scotia—			
Frank Elman, QC, in Trust	North Sydney	TB 738668	12,000
Keith Eaton, Commissioner of the Supreme Court of Nova Scotia	North Sydney	TB 738668	753
In Trust	North Sydney	TB 738668	7,500

* Amends reporting in previous year's Public Accounts.

SECTION 35

1981-82

PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

	<i>Page</i>
Payments of damage claims	35.2
Ex gratia payments	35.14
Federal court awards.....	35.19
Nugatory payments.....	35.21

Payments of damage claims

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
AGRICULTURE			Public Archives		
ADMINISTRATION PROGRAM			Sundry claims, each under \$1,000 (5)		
Sundry claim under \$1,000 (1)	1	58		85	199
					9,547
AGRI-FOOD DEVELOPMENT PROGRAM			CONSUMER AND CORPORATE AFFAIRS		
Authority—Justice Department Ruling			Department		
Settlements as a result of a motor vehicle accident involving—			Authority—Justice Department Ruling		
Vehicle C213 on June 15, 1981 at Edmonton, Alta— The Home Insurance Company	5	1,090	Settlement as a result of whiplash injuries sustained in vehicle accident on October 23, 1978— Iceton R	1	6,000
Vehicle C869 on October 8, 1981 at Ottawa, Ont— Williams McEnery and Davis	5	2,331	Settlement as a result of a motor vehicle accident involving Crown vehicle 114885 in St Louis sur Richelieu, Que— Hydro-Quebec	1	3,476
Vehicle C207 on October 26, 1978 at Kings County, PEI— MacLeod, David E	5	5,750	Settlement as a result of a motor vehicle accident involving Crown vehicle 161902 in London, Ont— State Farm Insurance	1	1,108
Vehicle C543 on April 9, 1981 at London, Ont— Economic Mutual Insurance	5	2,696	Settlement as a result of a motor vehicle accident involving Crown vehicle 161537 in London, Ont— Lumirs Auto Body Inc	1	153
Sundry claims, each under \$1,000 (23)		8,218 20,085	Clark Gerard	1	935
			Patrick T	1	1,331
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			Settlement as a result of a motor vehicle accident involving Crown vehicle 156336 in Calgary, Alta— Southridge, Mercury Sales	1	5,343
Authority—Justice Department Ruling			Settlement as a result of a motor vehicle accident involving Crown vehicle 156186 in Winnipeg, Man— Manitoba Public Insurance Corp	1	2,700
Settlements as a result of motor vehicle accidents involving—			Settlement as a result of a motor vehicle accident involving Crown vehicle 155368 in Vancouver, BC— Court Frederick	1	2,000
Vehicle X765-1 on January 9, 1981 at Mirabel, Que— Allstate Assurance Canada	20	1,743	Settlement as a result of a motor vehicle accident involving Crown vehicle 131132 in Vancouver, BC— McHough James	1	1,267
Vehicle B207-7 on March 13, 1981 at Anjou, Que— La Garantie Cie D'assurance de L'Amerique du Nord	20	1,382	Sundry claims, each under \$1,000 (16)	1	3,569 27,882
Vehicle X330-1 on April 2, 1981 at Joliette, Que— Societe Mutuelle de Reas	20	2,412			
Vehicle X802-9 on January 14, 1981 at Montreal, Que— Les Prévoyants du Canada	20	2,581	Restrictive Trade Practices Commission		
Vehicle X475-2 on January 5, 1981 at York County, Ont— Royal Insurance Canada	20	3,960	Sundry claim under \$1,000 (1)		
Fisher, A, in trust	20	2,105		5	452
Settlement arising from appeal on Buicellosis compen- sation in July 1981	20	2,500			28,334
Sundry claims, each under \$1,000 (26)		9,044	EMPLOYMENT AND IMMIGRATION		
			Canada Employment and Immigration Commission		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND			ADMINISTRATION PROGRAM		
Sundry claim under \$1,000 (1)		479	Sundry claim under \$1,000 (1)	5	685
		26,206	EMPLOYMENT AND INSURANCE PROGRAM		
		46,349	Authority—Ministerial		
COMMUNICATIONS			Settlement to an employee resulting from a claim of discrimination		
COMMUNICATIONS PROGRAM				10	4,014
Settlement as a result of a motor vehicle accident involving Crown vehicle 118-297 at Yellowknife, NWT— Personnel Insurance Company of Canada			Amount of settlement covering loss of salary to a CMTP trainee as a result of an administration error	10	1,592
Dore, David	1	2,918	Sundry claim under \$1,000 (1)	10	24
Sundry claims, each under \$1,000 (2)	1	130			5,630
		103	IMMIGRATION PROGRAM		
		3,151	Vehicle accident on November 19, 1980 involving Crown driver Paul L Jacobs and claimant George Stad at Smithers, BC		
National Film Board				20	1,846
Authority—Justice Department Ruling			Sundry claim under \$1,000 (1)	20	572
Settlement arising from the loss of a horse during the shooting of a film— L'Ecuyer, Paul					2,418
	65	1,600			8,733
Sundry claims, each under \$1,000 (3)		821 2,421	ENERGY, MINES AND RESOURCES		
			ADMINISTRATION PROGRAM		
National Museums of Canada			Authority—Legal services		
Authority—Legal services			Settlement as a result of a motor vehicle accident involving Crown vehicle— The Co-Operators		
Settlement arising from damage to Hydro pole and wires, as a result of a motor vehicle accident involving Crown vehicle— James Bay LG4 Project, Que Société d'énergie de la Baie James				1	2,752
	75	1,234	Treasurer of Ontario	1	1,058
Sundry claims, each under \$1,000 (7)		2,542 3,776	Whitten Allen C	1	1,750 5,560

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
ENERGY, MINES AND RESOURCES—Concluded			EXTERNAL AFFAIRS		
MINERALS AND EARTH SCIENCES PROGRAM			Department		
<i>Authority—Legal services</i>			<i>Authority—Justice Department Ruling</i>		
Settlement as a result of a motor vehicle accident involving Crown vehicle—			Settlement of claim arising from withdrawal of offer of employment—		
Budget Rent a Car of Canada Limited.....	55	6,346	Tessier, M.....	1	2,000
Hunter Code, in trust.....	55	4,578	<i>Authority—TB777989, July 23, 1981</i>		
Corbett, Benkendorf, Hodgson and Lachambre, in trust.....	55	3,326	Settlement of claim arising from reclassification of employee—		
O'Keefe Foster, in trust.....	55	9,300	Sack, Charney, Goldblatt and Mitchell, in trust.....	1	60,000
Randall Maurien.....	55	2,300	Cole, D P.....	1	14,000
Sundry claims, each under \$1,000 (8).....		1,940			76,000
		27,790			
Atomic Energy Control Board			FINANCE		
Sundry claim under \$1,000 (1).....		143	Auditor General		
		33,493	<i>Authority—Justice Department Ruling</i>		
			Settlement as a result of a motor vehicle accident involving Crown vehicle at Ottawa, Ont—		
			Vandenberg, Tjeerd.....	20	11,000
ENVIRONMENT			FISHERIES AND OCEANS		
ENVIRONMENTAL SERVICES PROGRAM			Department		
<i>Authority—Justice Department Ruling</i>			<i>Authority—Legal services</i>		
Settlements as a result of accidents involving departmental vehicles—March 19, 1982—			Settlement as a result of a motor vehicle accident involving Crown vehicle #74-39—		
Economical Assurance.....	5	2,075	Insurance Corporation of BC.....	5	4,136
Curtis, Benjamin J, in trust.....	5	1,682	Settlement as a result of a motor vehicle accident involving Crown vehicle—		
Cowan, Keith.....	5	1,148	O'Connell, J.....	1	1,012
Bakewill, B.....	5	1,071	Settlement for damages resulting from a three vehicle accident, Kraft, Byers, Lalonde, claim no 37172450—		
Kitchen, Ralph.....	5	1,410	Insurance Corporation of BC.....	1	3,434
Sundry claims, each under \$1,000 (20).....	5	7,474	Swift Dator & Doherty.....	1	1,600
		14,860	Compensation for loss of fishing gear and fishing time, Fishing Vessel "Western Slope" by Fisheries Patrol Vessel "Chilco Post"—		
			Ford, J.....	1	3,037
PARKS CANADA PROGRAM			Replacement of seized net, damaged in storage due to lack of attention, owner Cigic Mirko—		
<i>Authority—Justice Department Ruling</i>			McMaster, Bray, Cameron & Jasich.....	1	2,500
Settlements as a result of accidents involving departmental vehicles—			Reimbursement of seized sockeye salmon near Cedarvale, BC—		
Lachine Canal, Que.....			McRae, R.....	1	1,084
Montreal Urban Transit Commission.....	20	23,400	Compensation for herring eggs seized by the Department of Fisheries and Oceans—		
Trent-Severn Waterway, Ont.....			Ozaki, D.....	1	1,200
Missisquoi & Rouville.....	20	2,094	Claim for damages attributed to the lifting of fishing licences, including the loss of any fishing income Re: Viggo Mark & Carl Olafson—		
Jasper National Park, Alta.....			Russell & DuMoulin.....	1	24,000
Home Insurance Company.....	20	2,047	Compensation for seized herring eggs—		
Scott, Ken.....	20	3,000	Sawyer, J.....	1	2,000
Banff National Park, Alta.....			Compensation for loss of nets and six weeks fishing when Eric Cook was charged for illegal fishing, charges dropped by the Department—		
Klein, Marlis.....	20	1,038	Hansen & MacDonald.....	1	2,500
Rent Rite Rentals.....	25	4,956	Compensation for damages resulting from vehicle accident involving Crown vehicle 81-216—		
Economical Mutual Insurance.....	20	1,758	Cole, K.....	1	1,686
Airways Car/Truck Rentals.....	20	1,330	Compensation for damages resulting from vehicle accident—		
Elk Island National Park, Alta.....			Comeau, L.....	1	1,456
Airways Truck Rentals.....	20	1,209	Compensation for damages resulting from vehicle accident involving Crown vehicle 79-350—		
Jachn's Auto Body Shop.....	20	1,658	Gore Mutual Insurance.....	1	5,420
Calgary, Alta.....			Compensation for damages resulting from vehicle accident involving Crown vehicle 81-198—		
Can Bow Motors Limited.....	20	2,363	MacDonald E.....	1	2,230
Kootenay National Park, BC.....			Compensation for damages resulting from vehicle accident involving Crown vehicle 80-062—		
Agnes, Tom.....	20	1,414	Brideau F.....	1	2,660
Pacific Rim National Park, BC.....			Brownrigg Repair Shop.....	1	1,607
Budget-Rent-A-Car.....	20	5,755	Compensation for damages resulting from vehicle accident—		
Settlement as a result of damage to transparencies—Ottawa, Ont.....			Cie D'Assurance L'Unique.....	5	2,439
Affleck, MacDonald, in trust.....	20	2,000			
Settlements for damages to boats during lockage—Trent-Severn Waterway, Ont.....					
Jeppesen, Kurt.....	20	6,148			
Starr, Stephen L.....	20	1,298			
Sherrington, Mr.....	20	4,799			
Orr, Sandra.....	20	5,500			
<i>Authority—TB 779681, October 21, 1981</i>					
Compensation for loss of carpentry tools due to fire—Cape Breton Highlands National Park					
Jackson, L.....	20	1,916			
Sundry claims, each under \$1,000 (85).....		29,269			
		102,952			
		117,812			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
FISHERIES AND OCEANS—Concluded					
<i>Authority—TB776659</i>					
Compensation for the loss and damage of effects in transit between Ottawa and Rome—			The amount paid to employees from monies recovered on their behalf, represents the residue after consideration for wages paid during the employee's period of absence as well as related legal, medical, and professional expenses incurred by Labour Canada in handling the claim		
Lucas K C	1	1,361			
<i>Authority—TB778382</i>					
Compensation for loss of income, denial of entry Hali-but fishery (Alaska) re Pettersen/Ellingsen—					307,069
Russell & DuMoulin	1	66,721			
<i>Authority—Justice Department</i>					
Compensation for lost fishing time—			NATIONAL DEFENCE		
Thomas, L. (in trust for Perrott G)	1	3,000	DEFENCE SERVICES PROGRAM		
Sundry claims, each under \$1,000 (65)	1	23,753	<i>Authority—TB 694982 September 17, 1970</i>		
		158,836	Settlement of a claim as a result of an accident involving a departmental vehicle—		
			Bartlett Herbert	1	1,058
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Bell Canada	1	1,334
<i>Authority—Justice Department Ruling</i>			British Columbia Hydro and Power Authority	1	1,819
Settlement of a claim as a result of a motor vehicle accident involving Crown vehicle 161795 at Pointe-Bleue, Que—			Christie, Brown and Company Ltd	1	6,587
Phoenix Cie Assurance	5	1,097	J H B Developments Ltd	1	1,497
Settlement of a claim as a result of a motor vehicle accident involving Crown vehicle 156133 at Quebec, Que—			District of Chilliwick	1	1,369
Les Prévoyants du Canada	5	3,123	Drapeau, Teresa	1	2,200
Settlement as a result of a loss of Chattels & Costs for the tenant, lot 219, CLSR 58342, as per letter dated February 24, 1982 from Graham R Garton, Counsel, Civil Litigation at Toronto, Ont—			John Drish Electrical & Refrigeration Services Ltd	1	1,317
Hunke H	5	7,000	Eddison, H M	1	1,520
Settlement as a result of motor vehicle accident involving Crown vehicle 167205 at Prince Albert, Sask—			Flamingo Motel	1	1,450
Saskatchewan Government Insurance	5	1,885	Gower, D F	1	1,514
Settlement as a result of an accident involving Crown vehicle 157078 at Williams Lake, BC—			Greensides, R C	1	1,141
Insurance Corporation of BC	5	1,449	Halsall, Donald	1	5,867
<i>Authority—TB 778283, August 12, 1981</i>			Haney, T P	1	1,254
Settlement as a result of involvement of the Department and Mervin G Sawyer and Sawyer Sailboats Ltd in a project whereby the Indians would operate and be employed in a company which would manufacture boats—			Johnson, L E	1	1,172
Mervin G Sawyer and Sawyer Sailboats	5	77,579	Jones, H	1	1,619
Revenue Canada, Taxation	5	7,421	Kennebecasis Yacht Club	1	1,167
<i>Authority—Police accident report</i>			Kugler, M	1	7,484
Settlement as a result of motor vehicle accident involving Crown vehicle 155154 at Edmonton, Alta—			Ontario Northland Transportation Commission	1	6,783
Inter-line Adjustment & Appraisal Ltd	5	1,976	Paquet, R A	1	2,119
Sundry claims, each under \$1,000 (14)		4,005	Payette, G	1	2,173
		105,535	Public Utilities Commission of the City of London Ont	1	1,600
NORTHERN AFFAIRS PROGRAM			St-Onge, J F	1	1,292
<i>Authority—Justice Department Ruling</i>			Savard, B	1	1,041
Settlement arising from damage to rental vehicles at Fort Smith and Hay River, NWT—			Smart, W F	1	8,353
J & M Enterprises	20	3,372	Young, R N	1	1,070
NWT Rentals	20	9,051			
Sundry claims, each under \$1,000 (4)		1,773	Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—		
		14,196	Dahlmann, Dietrich		
		119,731	Allstate Insurance	1	1,206
			Muncar, Gordon		
LABOUR			Allstate Insurance	1	1,060
Department			Wilson, Robert		
LABOUR ADMINISTRATION PROGRAM			Allstate Insurance	1	1,697
Reimbursement from Labour Canada to employees or the dependants of deceased employees pursuant to Section 8 of the Government Employees Compensation Act where employees subrogated their rights to the Crown in pursuit of damages from responsible third parties.			Weiss, D	1	3,074
			Code Hunter, in trust		
			Park Avenue Location		
			La Compagnie d'assurance Union Commercial du Canada	1	1,068
			Currie, Alex Angus		
			The Co-operators	1	1,583
			Bruce, Randy		
			Dominion of Canada General Ins Co	1	3,105
			Wilkinson, Henry James		
			The General Accident Assurance Co of Canada	1	1,245
			Riel, Lucien		
			L'Equitable Compagnie d'assurance	1	4,500
			Champagne, Brigitte		
			Le Groupe Commerce Co d'assurances	1	2,390
			Simmons, Olivia		
			Honda Levery Ltd and Ms Olivia Simmons	1	2,272
			Bainbridge, A and Johnston, A		
			Insurance Corporation of BC	1	1,782
			Rollins, Frank E		
			Insurance Corporation of BC	1	3,716
			Knapp, D S		
			Northumberland General Insurance Co	1	1,028
			Breton, Benoit		
			La Prévoyance Co d'assurance	1	2,280
			Dumas, Julien		
			Les Prévoyants du Canada	1	4,180

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
NATIONAL DEFENCE—Continued					
DEFENCE SERVICES PROGRAM—Continued					
<i>Authority—TB 694982 September 17, 1970—Concluded</i>					
Albert, Leonilde			Lefebvre, D		
The Prudential Assurance Co Ltd.....	1	4,621	Sauvé, R		
Blomander, P			Phoenix du Canada.....	1	2,383
Public Trustee.....	1	2,650	Richie Smith Feeds		
Walker, J			Chapman, P		
State Farm Mutual Insurance.....	1	4,053	Richie-Smith Feeds Incorporated	1	2,809
Nixon, F			Loomis Courier & Service		
Superior Collision Repairs Ltd	1	1,724	Menzies, C		
Tramer, R			Saskatchewan Government Insurance	1	4,641
Taylor, Brazzell, McCaffrey, in trust	1	1,600	R Barnhill Contracting Ltd		
Settlement of a claim for damages to personal effects—			Barnhill, S		
Bouchard, J C D.....	1	1,600	Sun Alliance Insurance Co	1	4,552
Bouliane, J A.....	1	1,400	I A C Ltd		
Byer, H D.....	1	1,388	Serret, J P		
Cherry, K G.....	1	1,300	Travelers du Canada	1	3,554
Croteau, J A G.....	1	2,491	Charles W Lambert Ltd		
Goulet, J R.....	1	1,031	Lambert, Cheryl R		
Leblanc, J J.....	1	1,100	Trudeau Motors	1	1,830
Lynch, J G P.....	1	1,984	Pahl, E		
Miller, J W.....	1	3,512	Annable, G M Barrister and Solicitor, in trust	1	2,000
Raymond Brothers Ltd.....	1	16,000	Davies, Brian		
Reid, W.....	1	1,530	Canadian General Insurance Co	1	2,357
Smith, G A.....	1	1,004	Lenters, Gail		
Stevens, P J.....	1	1,094	Canadian General Insurance Co	1	2,500
Settlement of a claim re: B F Kebic for damages to			Clouthier, R		
personal effects—			Commercial Union Assurance	1	1,136
Allstate Insurance Co.....	1	1,149	Forrester, Brian G (Deceased)		
Settlement of a claim as a result of an accident involv-			Estate of Brian G Forester	1	2,953
ing a departmental vehicle and a vehicle owned and			Turner, Walter		
operated by—			Garretto and Campbell, in trust	1	16,550
Hamel, C			English, Robert E		
Bernard, D			Girard & Black, in trust.....	1	43,250
Allstate Insurance Co.....	1	5,366	Tobin, Lawrence J		
Golden, Murray			Gold Circle Insurance Co.....	1	1,427
Golden, Mrs J			Lauzon, R D		
Canadian Provincial Insurance Co	1	1,748	Insurance Corporation of BC	1	2,455
Montesano, Robert			Palmer, Edith A		
Montesano, Anne			Insurance Corporation of BC	1	4,186
Capo, Sgro & Dilena, in trust	1	5,698	Dubé, Gilles		
Canadian Vehicle Leasing			Les Coopérants du Canada	1	1,644
Gomsby, R			Côté, Guy		
Commercial Union Assurance Group.....	1	1,581	Les Prévoyants du Canada.....	1	1,477
Hamel, C			Proulx, Daniel		
Bernard, D			Les Prévoyants du Canada.....	1	2,039
Compagnie d'assurance Guardian du Canada	1	4,550	Forbes, S		
Direct Systems			Mac Street Auto Body	1	1,324
Tristram, John			Freeman, Maureen		
Direct Systems	1	2,181	Randall, Meyers & Pollard, in trust	1	2,075
Aunt Lucy's Ltd			Toneguzzo, Angelo		
Coe, D			Shapiro, Sherwin H	1	2,180
Gananoque Chevrolet Olsmobile.....	1	1,434	Heisler, M		
City National Leasing Ltd			Sun Alliance Insurance Co	1	2,219
Pépin, Daniel			Figli, D		
Guardian Insurance Co of Canada	1	3,071	Western Union Insurance Co	1	1,392
Comeau, C J			Matijian, S		
Comeau, Allison			Williams, Davie, Orchard, Singh & MacCarthy, in		
Gold Circle Insurance Co.....	1	5,992	trust	1	16,000
Government of the N W T			<i>Authority—TB 780753 January 7, 1982</i>		
Canning, H			Kingshott, John V—		
Government of the Northwest Territories	1	2,075	Fellowes, Timothy E G, in trust	1	346,412
Comeau, C J			Kingshott, John V—		
Comeau, A			Great West Life Assurance Co	1	1,000,000
Hoyt, Mockler, Allen & Dixon, in trust	1	8,343	<i>Authority—TB 694982 September 17, 1970</i>		
Elvidge, Donald			Settlement of a claim for loss of material while in		
Elvidge, Joan			transit—		
Huckabone, O'Brien, Radley Walters &			415 Squadron Colours Funds	1	7,500
Shushack, in trust	1	1,606	Settlement of a claim for loss of equipment—		
Vanchusen, Jennifer D			Alberta Government Telephone	1	1,201
Stanton, Austin					
Maurice Garage	1	1,272			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Continued					
DEFENCE SERVICES PROGRAM—Continued					
<i>Authority—TB 694982 September 17, 1970—Concluded</i>					
Settlement of a claim by J J Gilbert for damage to personal property resulting from a furnace blow-back at Canadian Forces Base Kingston, Ont—			Settlement of a claim by Marcel J A Schryburt and Ghislaine Schryburt as a result of an incident at National Defence Medical Centre—		
Allstate	1	1,245	Hewitt, Hewitt & Nesbitt, in trust	1	25,000
Settlement of a claim by Mobile Materials Handling Ltd for damage to rented forklift at Canadian Forces Base Trenton, Ont—			Settlement of a claim for damage to his vehicle as a result of an incident at Canadian Forces Base Moose Jaw Bushell Park, Sask—		
Anthony Speciale & Associates	1	18,000	McDowell, C G	1	1,686
Settlement of a claim for damage to underground telephone cables during emergency excavation work on behalf of DND at Camp Farnham—			Settlement of a claim by Esso Resources Canada Ltd and Compagnie Générale de Géophysique for damage to seismic cable which occurred during military exercise—		
Bell Canada	1	1,080	MacKimmie, Matthews, in trust	1	24,000
Settlement of a claim for damage to an underground telephone cable at Canadian Forces Base Valcartier—			Settlement of a claim for damage to personal property during a military exercise—		
Bell Canada	1	8,578	Pelletier, Gervais	1	6,500
Settlement for Canadian portion of a claim made by Atco Structures during exercise Maple Flag—			Settlement of a claim as a result of an accident involving a vehicle owned by 66 Design Ramp Door Services Ltd and a railway crossing barrier at Canadian Forces Base Halifax NS—		
British Defence Liaison Staff	1	1,750	Phoenix of Canada	1	2,450
Settlement of a claim for damage to the mast on his yacht—			Settlement of a claim for injuries received at Cadet Corps 2671 Trois Rivières, Qué—		
Brown, Christopher	1	1,441	Pleau-Trahan Lucienne	1	5,000
Settlement of a claim by Associated Flying Schools for damage to aircraft rented by DND involving an incident at Langley BC—			Settlement of a claim for loss of breeding stock as a result of a helicopter overflight—		
Clerk of the Provincial Court	1	1,021	Poiras, Joseph	1	7,052
Settlement of a claim for damages against 1st regiment Princess Patricia's Canadian Light Infantry cadets of Calgary—			Price, L M	1	9,989
Code Hunter Barristers	1	2,300	Settlement of a claim as a result of an accident involving a departmental aircraft—		
<i>Authority—NATO Status of Forces Agreement April 4, 1949</i>			Preece Stanley	1	1,500
Settlement of 75% of claim paid by the Royal Norwegian Ministry of Defence as a result of an accident involving a departmental vehicle and a vehicle owned by Hans Petter Stabursvik—			Settlement of a claim as a result of an accident causing damage to the Municipality of Brooks, Alta—		
Forsvarets regnskapsentral	1	2,068	Royal Insurance Co of Canada	1	1,592
Settlement of 75% of claims paid by Royal Norwegian Ministry of Defence for damage to civilian property during Exercise "ANORAK EXPRESS 80"—			Settlement of a claim as a result of an accident involving departmental ships—		
Forsvarets regnskapsentral	1	1,539	San Francisco Port Commission	1	7,529
<i>Authority—TB 778473 July 21, 1981</i>			Settlement of a claim for theft of personal effects—		
Settlement of a claim by Mrs Richard Caron for injuries to her son Daniel Caron at Canadian Forces Base Montreal—			Seney, J W	1	1,000
Louis-Philippe, Guay, in trust	1	250,000	Settlement of a claim for damage to a truck owned by Houle Electric Ltd—		
<i>Authority—TB 694982 September 17, 1970</i>			Swinton and Co	1	12,000
Settlement of a claim by W Breen for injuries received in a fall at Guelph Armoury—			Settlement of a claim for injuries sustained by Evelyn M Fillion resulting from an accident involving a departmental vehicle—		
Genesee and Genesee	1	3,750	Walsh, Micay & Co	1	7,532
Settlement of a claim as a result of an incident involving a low flying aircraft—			Settlement of a claim for paint damage as a result of an incident at Canadian Forces Base Bagotville, Que—		
Leonard, Roy and Doris	1	3,030	Webb, C J	1	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle and a garage door owned by The Corporation of the City of Medicine Hat, Alta—			Settlement of a claim for loss of breeding stock as a result of a helicopter overflight—		
Lutz, Westerberg, O'Leary, Fenerty, Belland & MacDonald	1	7,203	Williams, Bruce	1	4,773
Settlement of a claim by R L Masters for damage to his vessel "Arctic Dogwood" which had been chartered by the Department—			<i>Authority—PC 1970-10/907 May 19, 1970</i>		
McKimm, Lott & de Rosenroll, in trust	1	1,500	Settlement of accidents involving departmental vehicles—		
Settlement of a claim for injuries to Nathalie Langlois while riding her pony as a result of low flying aircraft—			re: Amundson, Edward	1	1,470
Pelletier, Florian in trust	1	11,500	Underwriters Adjustment Bureau Ltd	1	978
Settlement of a claim for medical treatment provided to Daniel Caron for injuries sustained at Canadian Forces Base Montreal—			re: Bainbridge, A	1	6,029
Régie de l'assurance-maladie du Québec	1	156,885	Underwriters Adjustment Bureau Ltd	1	1,261
			re: Belair, M	1	1,600
			Underwriters Adjustment Bureau Ltd	1	1,150
			re: Blackwood, Wayne	1	1,260
			Underwriters Adjustment Bureau Ltd	1	1,653
			re: Blomander, P		
			Underwriters Adjustment Bureau Ltd		
			re: Bongiorno, Angelo		
			Underwriters Adjustment Bureau Ltd		
			re: Boushie, B		
			Underwriters Adjustment Bureau Ltd		
			re: Bungay, C		
			Underwriters Adjustment Bureau Ltd		

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Concluded			NATIONAL HEALTH AND WELFARE		
DEFENCE SERVICES PROGRAM—Concluded			DEPARTMENTAL ADMINISTRATION PROGRAM		
<i>Authority—PC 1970-10/907 May 19, 1970—Concluded</i>			Sundry claim under \$1,000 (1)		103
Settlement of accidents involving departmental vehicle—Concluded			MEDICAL SERVICES PROGRAM		
re: Curnoe, Lorna			<i>Authority—Legal services</i>		
Underwriters Adjustment Bureau Ltd	1	2,469	Settlement as a result of a motor vehicle accident involving Crown vehicle 3-167400 at North Vancouver, BC—		
re: City of Dartmouth			Insurance Corporation of BC	15	1,796
Underwriters Adjustment Bureau Ltd	1	3,179	Sundry claims, each under \$1,000 (13)		5,767
re: Couillard, J R					7,563
Underwriters Adjustment Bureau Ltd	1	1,126	HEALTH PROTECTION PROGRAM		
re: Duhaime, G J			<i>Authority—Legal services</i>		
Underwriters Adjustment Bureau Ltd	1	1,282	Settlement as a result of a motor vehicle accident involving Crown vehicle 9-177620 at Tillsonburg, Ont—		
re: Findlay, John			State Farm Mutual Automobile Insurance Co	\$ 971	25
Underwriters Adjustment Bureau Ltd	1	3,750	Brownsville Auto Body	150	25
re: Fitzgerald, Lee			Cornelius Pool	100	25
Underwriters Adjustment Bureau Ltd	1	1,087	Sundry claim under \$1,000 (1)		256
re: Gallagher, M J					1,477
Underwriters Adjustment Bureau Ltd	1	1,400			9,143
re: Gould, H					
Underwriters Adjustment Bureau Ltd	1	3,480	NATIONAL REVENUE		
re: Agina, Hamoi			Customs and Excise		
Underwriters Adjustment Bureau Ltd	1	1,000	<i>Authority—Departmental</i>		
re: Jeroz of Kenora Ltd			Settlement as result of a motor vehicle accident involving Crown vehicle at Montreal, Que—		
Underwriters Adjustment Bureau Ltd	1	2,500	Le Groupe Commerce, Compagnie d'assurance	1	1,600
re: Johnstone A			Settlement arising from the loss of three (3) pieces of jewellery while in custody of the Crown—		
Underwriters Adjustment Bureau Ltd	1	2,000	Tsui, Y Y	1	4,184
re: Kaun, D G			Settlement arising from the loss of a shipment of precious gem stone while in custody of the Crown—		
Underwriters Adjustment Bureau Ltd	1	2,888	Crohn Fraiman Incorporated	1	7,628
re: Ladd, David			<i>Authority—Justice Department Ruling</i>		
Underwriters Adjustment Bureau Ltd	1	2,743	Settlement for costs and for damages to a vessel while under Customs seizure—		
re: Lamond, Roy			Birnie, Sturrock and Bowden, in trust	1	4,000
Underwriters Adjustment Bureau Ltd	1	1,052	Settlement for fine art prints damaged during Customs inspection—		
re: Lapointe, Lydia			Purser, Oatley, in trust	1	2,000
Underwriters Adjustment Bureau Ltd	1	1,774	Sundry claims, each under \$1,000 (46)	1	5,844
re: Lenters, Gail					25,256
Underwriters Adjustment Bureau Ltd	1	5,365	Taxation		
re: Marcoux, H			<i>Authority—PC 1981—4/2308</i>		
Underwriters Adjustment Bureau Ltd	1	8,190	Reimbursement to Joan M Gaudaur for losses incurred in relocation	5	12,430
re: Marrs, G G			Sundry claims, each under \$1,000 (72)	5	5,951
Underwriters Adjustment Bureau Ltd	1	1,535			18,381
re: Martin, Magloire					43,637
Underwriters Adjustment Bureau Ltd	1	1,064	POST OFFICE		
re: Miller, Donald			Department		
Underwriters Adjustment Bureau Ltd	1	4,156	<i>Authority—Department of Justice</i>		
re: Minor, Roger B			Settlement as a result of an accident involving a postal vehicle and a motor vehicle—		
Underwriters Adjustment Bureau Ltd	1	2,539	H W Hollinger (Canada) Ltd	1	1,346
re: Perrier, J F			Cantin Lise	1	6,223
Underwriters Adjustment Bureau Ltd	1	1,430	Le Groupe Commerce Cie d'Ass	1	2,131
re: Perttula, Al			Cie D'Ass Provinces-Unies	1	1,160
Underwriters Adjustment Bureau Ltd	1	1,544	Industrielle Cie d'Ass	1	1,360
re: Scown, Nick			Compagnie d'Assurances Continental	1	1,188
Underwriters Adjustment Bureau Ltd	1	1,228	Compagnie d'Assurances Fidélité du Canada	1	1,263
re: Stickles, D P			Compagnie Travelers du Canada	1	1,152
Underwriters Adjustment Bureau Ltd	1	4,728	Canadian Surety Co	1	1,077
re: Wadhvani, H			Le Groupe Desjardins, Ass Gén	1	1,750
Underwriters Adjustment Bureau Ltd	1	1,375	Cie Ass Missisquoi et Rouville	1	1,670
re: Walsh, M P			Cie d'Ass Wawanesa	1	2,760
Underwriters Adjustment Bureau Ltd	1	1,240			
re: Young, Morris					
Underwriters Adjustment Bureau Ltd	1	1,403			
Settlement of a claim as a result of an accident involving a departmental helicopter—					
re: Remillard, Cpl					
Underwriters Adjustment Bureau Ltd	1	1,821			
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—					
Government of Holland 1 claim for \$69; Government of Germany 3,801 claims for \$1,396,394; Government of Belgium 1 claim for \$1,218		1,397,681			
Claims settle by United Nations headquarters in Cyprus on behalf of the Department of National Defence		65,900			
Sundry claims, each under \$1,000 (1,296)		286,681			
		4,108,684			

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
POST OFFICE—Concluded					
<i>Authority—Department of Justice—Concluded</i>					
Settlement as a result of an accident involving a postal vehicle and a building— K V B Ltée	1	1,150	Payment to Canadian Universal Inc re vehicle accident of Aug 11/81 Ernest Muechans v Canada Post driver K Cho File No 9-10-3K-106	1	1,183
Settlement as a result of an accident involving a postal vehicle and a motor vehicle causing bodily damage— Régie de l'assurance-maladie du Québec	1	13,150	Payment to Treadway Contracting Co re vehicle accident of Aug 21/81 Brauch and Neville Associates Ltd v Post Office driver Paul Arsenaault	1	3,857
Régie de l'Assurance-maladie du Québec	1	13,075	Payment to Rogers, Rogers, Mesre, in trust re Jack Crittenden v Accardi vehicle accident of August 7, 1979 File No 9-10-3G-171	1	2,883
Settlement as a result of an accident involving a postal vehicle No 154848 and a motor vehicle at Quebec— Cie d'Ass Continentale du Canada	1	5,865	Payment to Lisko Investments re Stephen Kauffman v Post Office driver D Lewry vehicle accident of Feb 13/81 File No 9-10-3H-370	1	2,258
Boutin Michel	1		Payment to Gere Mutual Ins Co re Chip Leasing v Post Office driver Douglas McCarthy vehicle accident of February 11, 1981	1	1,999
Settlement as a result of an accident involving a postal vehicle No 115210 and a motor vehicle at Quebec— Le Groupe Dominion du Canada	1	1,655	Settlements as a result of motor vehicles accidents involving Crown Vehicles		
Béland Jacques	1		Allstate Insurance—London		
Settlement as a result of an accident involving a postal vehicle No 113928 and a motor vehicle— La Cie d'Ass La Capitale	1	1,629	#L-236-81-1	1	1,947
Trottier Diane	1		Bank of Commerce—Ottawa	1	2,213
Payment to cooperators Ins re Linda Sheeler v Post Office driver			Braida and Valeriote, in trust London #L-219-79-9	1	6,451
Franks Devay re vehicle accident of May 4, 1981 File No 9-10-3K-79	1	2,165	Casualty Coop of Canada— London 80-3	1	1,056
Payment to PSL Services Ltd re vehicle accident of April 7/81 due to negligence of Post Office driver Clarence Wade File No 9-10-3K-11	1	1,056	Cooligan, Ryan and McNeely, Ottawa	1	1,913
Payment to Wawanesa Mutual Inc Co re vehicle accident of May 28/81 Marshall Merton v Post Office driver Fred Klonowski, File No 9-10-3K-61	1	1,765	John G White, in trust—Hamilton Ham 324A—Out of Court Settlement	1	47,474
Payment to Commercial Union Assurance re vehicle accident of July 8/81 A Moody v Post Office driver G Campbell File No 9-10-3K-99	1	2,759	Lyle F Curran, in trust—London #L-223-80-1	1	17,894
Payment to Ayres v Couto, in trust re vehicle accident of Dec 3/79 Phillips Mathews v Post Office driver Harlock	1	7,595	Messrs Judson, Coughlin, in trust London 81-3	1	1,500
Payment to Bradburn and Powell, in trust re vehicle accident Grey File No 9-10-3E-148	1	22,000	Missisquoi and Rouville Insurance Co—London 81-3	1	2,675
Payment to Canadian Indemnity Co re vehicle accident of Sept 12/81 Cocco Conchetto v Post Office driver Bernard Kelly, File No 9-10-3K-151	1	2,417	Ontario Motor Insurance Kitchener #K-116-81-5	1	1,694
Injury to Donald J Corrigan's Daughter involving group mail boxes	1	1,020	Royal Insurance—Hamilton #H-339-80-11	1	1,556
Payment to McCarthy and McCarthy, in trust, re Koppel al v the Queen, File No 52453 vehicle accident claim (including legal costs and interests)	1	183,300	State Farm Insurance—Ottawa	1	1,136
Ex gratia payment to Maurice Wright, in trust re Dale Annette Carpenter v Her Majesty, the Queen Court No R-2663-81 (including legal costs) Canada Post disciplinary action against Carpenter	1	13,883	All claims listed authorized by Department of Justice— All claims listed were result of motor vehicle accidents involving postal vehicles		
Payment to Cimetta and Cimetta, in trust re Tony Dilulio, Our file No 3E-211 vehicle accident claim	1	2,013	Crown Vehicle 163-104 at Kelowna, B C	1	100
Payment to Cyril C Jackson re vehicle accident due to negligence of Post Office driver Jacques Tardif File No 3K-76	1	1,400	Sweet Anne	1	1,173
Payment to Equifax Services re Sean Alan Saliba, File No 9-10-3H-144, vehicle accident claim	1	1,272	Commercial Union Assurance Co	1	
Payment to Messrs Ryan and Hogan, re Settimo v Bolton vehicle accident claim File No T0-54692	1	2,800	Crown Vehicle 115-204 at Vancouver, B C	1	1,339
Payment to Allstate insurance re Sheri McCombe vehicle accident of May 15/81 due to negligence to Post Office driver David Ruffolo, File No 3K-50	1	1,403	B C Hydro Metro Transit	1	
Payment to William C Draimin, in trust re vehicle accident of June 8, 1979 caused to Mr and Mrs Sheek File No 9-10-3G-93	1	1,700	Crown Vehicle 143-770 at Vancouver, B C	1	33,871
Payment to Unity Fire and General Insurance Co re vehicle accident of April 14/81 Christopher Asiett v Post Office driver Bruce Hare File No 3K-13	1	3,560	Workers Compensation	1	
Payment to Paul Wong re vehicle accident of Aug 18/81 due to negligence of Post Office driver Berk Yar Chan File No 9-10-3K-114	1	1,000	Crown Vehicle 134-458 at Victoria, B C	1	1,218
Payment to Eddystone Collision Ltd re vehicle accident of Sept 14/81 T Zeffranieri v Post Office driver Frank Delisi File No 9-10-3K-159	1	1,072	Empress Transportation	1	
			Crown Vehicle 168-020 at Vancouver, B C	1	1,011
			Canadian National Railway	1	
			Crown Vehicle 143-765 at Vancouver, B C	1	100
			Goodenough Teresa	1	2,618
			Insurance Corp of B C	1	
			Vehicle Collision—Edmonton, Alta		
			Stahn Carl H	1	2,138
			Vehicle Collision—Edmonton, Alta		
			Northumberland General Insurance Co	1	2,277
			Vehicle Collision—Edmonton, Alta		
			Allis Alfred	1	1,560
			Vehicle Collision—Edmonton, Alta		
			Allstate Insurance Co	1	1,380
			Vehicle Collision—Edmonton, Alta		
			Budget Rent-A-Car	1	1,425
			Vehicle Collision—Calgary, Alta		
			Alameda Custom and Collision Ltd	1	1,599
			Vehicle Collision—Calgary, Alta		
			Home Insurance Co	1	2,391
			Vehicle Collision—Calgary, Alta		
			Nimchuk N	1	5,358
			Vehicle Collision—Calgary, Alta		
			Church of God Seven Day Adventist	1	1,353
			Vehicle Collision—Edmonton, Alta		
			Commercial Union Assurance Co	1	1,334
			Vehicle Collision—Edmonton, Alta		
			Economical Mutual Insurance Co	1	2,488
			Sundry claims, each under \$1,000 (492)	1	140,979
					619,185

Payments of damage claims—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
PUBLIC WORKS					
ADMINISTRATION PROGRAM					
<i>Authority—Justice opinion and approval of Deputy Minister of Public Works Canada of March 12, 1982</i>					
Settlement of a claim for damages to a private vehicle resulting from a collision with a departmental vehicle in Montreal on July 16, 1980— General Accident, Compagnie d'Assurance du Canada.....	1	3,533	LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
<i>Authority—Departmental</i>			<i>Authority—Department of Justice June 19, 1981</i>		
Sundry claim under \$1,000 (1)		75	Settlement of a claim for damages to private belongings in a residential building owned by P W C resulting from a plumbing defect— Nadeau, M André.....	40	1,400
		3,608	<i>Authority—Departmental</i>		
			Sundry claim under \$1,000 (1)		300
					1,700
					90,851
ACCOMMODATION PROGRAM					
<i>Authority—Departmental</i>					
Settlement as a result of equipment stolen from fire station— Canadian Marconi Ltd.....	10	1,550	REGIONAL ECONOMIC EXPANSION		
<i>Authority—Section 11, subsection 7(b)(ii) of Lease No 217602</i>			Department		
Settlement of a claim by the proprietor for restoring the premises in their original condition— Bonaventure Building Inc.....	10	27,635	<i>Authority—Department of Justice</i>		
<i>Authority—Department</i>			Settlement as a result of motor vehicle accident between Crown vehicle and private vehicle in Saint John's, Nfld— Ryan, Debbie, St John's.....	1	1,209
Settlement for damages resulting from a collision— Allstate Insurance Co.....	10	2,133	Settlement as a result of motor vehicle accident between Crown vehicle and private vehicle owned by Daniel Doran in Ste-Foy, Que— Travelers Canada, Que.....	1	4,047
Sol Africa-Rennie Mrs, Mrs Sol, Legal Advisor	10	100	Settlement as a result of motor vehicle accident between Crown vehicle and private vehicle in Humbolt, Sask— Shikosky Leonard, Humbolt, Sask	1	3,000
<i>Authority—Justice Department Ruling</i>			<i>Authority—Director, PFRA</i>		
Settlement as a result of an accident on Crown Property at Havelock post office where Mr Edward Martin sustained injuries— Gowland, Beriss, in trust	10	3,500	Settlement as a result of motor vehicle accident between Crown vehicle and private vehicle in Davidson, Sask— Liley Ivor, Davidson, Sask	1	1,424
Settlement as a result of an accident on Crown Property at the Government of Canada Building, Collingwood, Ont, where Mrs Ethel Boucher sustained injuries— Thomson, Rogers, Barristers and Solicitors	10	14,000	Sundry claims, each under \$1,000 (8)	1	3,635
Settlement as a result of an accident on Crown Property at 451 Queen Street East, Sault Ste Marie, where Mrs Ada McAllister sustained injuries— Messrs Caputo, Sarlo, Irwin	10	5,661			13,315
Aiello, Vaillancourt and Whalen, in trust			SCIENCE AND TECHNOLOGY		
Settlement of temporary lodging resulting from a freeze up to a Crown owned housing unit at Yellowknife, NWT— Explorer Hotel.....	10	1,010	National Research Council of Canada		
<i>Authority—Departmental</i>			<i>Authority—Justice Department Ruling</i>		
Sundry claims, each under \$1,000 (53)	10	9,530	Settlement arising from damage to a buried cable located at the rear of Building M-23A, Montreal Road, Ottawa, Ont— Bell Canada.....	5	1,194
		65,119	Sundry claims, each under \$1,000 (4)	5	2,065
					3,259
MARINE PROGRAM					
<i>Authority—Department of Justice and of Deputy Minister of Public Works, October 28, 1981</i>					
Settlement of a claim for damages to equipment and loss of time by employees during the repair of MV "Jaguar" in Dry Dock— Davie Shipbuilding Ltd	20	10,531	SECRETARY OF STATE		
<i>Authority—Departmental</i>			ADMINISTRATION PROGRAM		
Sundry claims, each under \$1,000 (3)		1,448	<i>Authority—Legal services via Federal Court Ruling</i>		
		11,979	Award in settlement of a claim by the contractor for Canada's Birthday—Festival Canada contract terminated by the Department in advance of completion, including legal fees cost and interest— Gestion Michel Sénécal et al	1	48,090
			Public Service Commission		
			Sundry claim under \$1,000 (1)	35	72
					48,162
TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
<i>Authority—Department</i>					
Settlement for damages resulting from incorrect height signs posted— Atlas Van Lines (Canada) Ltd	25	6,173	SOLICITOR GENERAL		
<i>Authority—Deputy Minister</i>			Correctional Services		
Settlement as a result of a motor vehicle accident at Banff, Alta— Newman, Jane.....	35	2,272	<i>Authority—TB 729748 August 8, 1974</i>		
		8,445	Compensation for damage to hobby craft due to riot and fire, Laval, 1976— Moison R	5	3,000
			Compensation for damage to lamp post on highway in auto accident, Ste-Anne-des-Plaines, January, 1981— Office des Autoroutes, Que	5	1,294
			Compensation for damages to vehicle, Ste-Anne-des-Plaines— La Federation Co Dassura	5	1,370
			Compensation for damages to vehicle, Laval— Mutuelle Dassurance Wawa	5	1,811

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
SOLICITOR GENERAL—Continued					
Royal Canadian Mounted Police—Continued					
<i>Authority—TB 780720, January 28, 1982—Continued</i>					
Vancouver, BC, December 09, 1981 PF84—93 Insurance Corporation of BC	20	1,709	Chase, BC, July 31, 1981 E188—94 McQueen, Angus	20	2,576
Powell River, BC, September 04, 1981 Insurance Corporation of BC	20	2,763	St Lawrence, Nfld, April 23, 1981 BB04—31 Metro General Insurance Corporation	20	3,923
Surrey, BC, May 04, 1981 PB80—62 Insurance Corporation of BC		\$ 3,048	Slaney, Valentine	20	4,173
MacMillan & McKinnon	20	3,100			250
Penticton, BC, December 16, 1980 Insurance Corporation of BC	20	6,148	Surrey, BC, March 3, 1982 PF14—48 M G Collision Repairs	20	1,870
Richmond, BC, May 10, 1981 PDB04—90 Insurance Corporation of BC	20	1,910	Prince Rupert, BC, April 15, 1981 Ministry of Transportation & Highways (BC)	20	4,056
Nanaimo, BC, April 03, 1981 Insurance Corporation of BC	20	3,131	Grand Forks, BC, January 29, 1981 E84—76 Ministry of Transportation & Highways (BC)	20	7,217
Burnaby, BC, June 09, 1981 PF84—40 Insurance Corporation of BC	20	1,097	Yarmouth, NS, March 12, 1981 HM03—2 Minister of Finance, Province of Nova Scotia	20	9,008
Campbell River, BC, May 08, 1981 Insurance Corporation of BC	20	1,418	Valleyfield, Que, February 6, 1981 CA04—28 Minister of Finance	20	1,490
Insurance Corporation of BC		\$ 3,790	Richmond, BC, May 10, 1981 PDB04—90 Moroney, Kevin	20	2,772
Austin, Michael	20	100	Barachois Brook, Nfld, May 06, 1981 BB92—51 Nfld Light and Power Co Ltd	20	1,063
Prince George, BC, January 18, 1981 Insurance Corporation of BC	20	3,170	Montreal, Que, October 06, 1981 CF92—48 Northumberland Cie d'Assurance Generale	20	3,319
McLean, R D	20	300	London, Ont, March 17, 1981 OF80—01 Pitts Insurance Company		933
Surrey, BC, August 13, 1980 PB92—22 Insurance Corporation of BC	20	6,288	Potter, Terry	20	1,033
Burnaby, BC, October 24, 1980 PDB02—7 Insurance Corporation of BC	20	4,001	Quebec, Que, January 22, 1982 Prevoyants du Canada Assurance Generale	20	1,636
Vancouver, BC, September 15, 1980 PDJ82—2 Insurance Corporation of BC	20	1,360	Mount Laurier, Que, February 11, 1981 CE03-06 Compagnie d'Assurance Provinces-Unies	20	1,576
Richmond, BC, August 26, 1981 PE92—41 Insurance Corporation of BC	20	\$ 1,672	Burlington, Ont, October 14, 1981 OF92—77 Pol, Brian	20	1,289
Howe, Harry	20	200	Charlesbourg, Que, January 6, 1981 Prudentielle Compagnie d'assurance Ltée	20	3,188
Richmond, BC, January 20, 1981 PDB02—41 Insurance Corporation of BC	20	1,200	Canmore, Alta, December 15, 1979 KB90—16 Prudential Assurance Company Ltd	20	\$ 1,000
Medicine Hat, Alta, April 21, 1980 KK92—186 Kuber Bohnet Trucking Company	20	1,246	Naylor, William R	20	361
North Bay, Ont, October 20, 1980 AF902—24 Lacroix, Forest & Del Frate	20	1,742	Quebec, Que, April 24, 1981 CF04—12 Prevoyance Compagnie d'Assurance	20	2,132
Mission, BC, September 29, 1981 PK92—59 Laslo, Daniel J	20	1,854	Burns Lake, BC, August 26, 1981 Pluto Autobody Ltd	20	1,101
Spruce Grove, Alta, January 18, 1977 KE50—26 Lennie DeBow & Martin	20	5,284	Pont Champlain, Que, December 16, 1981 Quincy Mutual Fire Insurance Company	20	1,573
North Vancouver, BC, April 18, 1980 PDB02—12 Louie, Lam & Company	20	6,500	Regina, Sask, September 23, 1981 FL12-11 Rath, Obdzki & Johnson	20	2,202
Burnaby, BC, April 22, 1978 PB65—71 MacFarlane, Pearkes, Smiley & Guthrie	20	7,581	Ottawa, Ont, August 23, 1981 Regional Municipality of Ottawa Carleton	20	2,127
Winnipeg, Man, May 26, 1981 DE90—I Manitoba Public Insurance Corporation	20	1,770	Langley, BC, April 03, 1979 Ross, W Robert	20	1,256
Shellbrook, Sask, September 19, 1981 FL12—27 Manitoba Public Insurance Corporation	20	\$ 4,880	Whitehorse, YT, July 18, 1981 MB2-9 Royal Bank of Canada	20	2,543
Patterson, David	20	100	Corberrie, NS, July 06, 1981 HK04-30 Gaudet, Irving J	20	250
St Anne, Man, July 1, 1974 DK43—6 Manitoba Public Insurance Corporation	20	957	Stellarton, NS, February 15, 1982 HK04-31 Royal Insurance Company	20	2,664
Manitoba Health Services	20	1,188	Duggan, Henry G	20	784
Winnipeg, Man, February 02, 1981 Manitoba Public Insurance Corporation	20	\$ 1,886	Newcastle, NB, January 19, 1981 JJ92-103 Royal Insurance Company of Canada	20	902
Harrison, David G	20	420	Lyons, Martin	20	250
Morris, Man, July 07, 1981 DK04—79 Manitoba Public Insurance	20	1,055	Red Deer, Alta, June 04, 1980 KDB02-18 Safeco Insurance Companies	20	6,378
Brandon, Man, July 11, 1981 DA14—I Manitoba Public Insurance Corporation	20	\$ 5,572	Saskatoon, Sask, January 07, 1982 FDJ84-8 Sask Government Insurance	20	\$ 1,469
Sperry New Holland (Brandon)		976	For Credit Canada Ltd	20	350
Manitoba Health Services		203			
Chartrand, Daniel Robert	20	50	Balcarres, Sask, September 19, 1981 FK04-128 Sask Government Insurance	20	\$ 5,150
Steinbach, Man, July 12, 1981 DB02—31 Manitoba Public Insurance Corporation	20	1,510	Moulding, Geraldine	20	350
Wetaskiwin, Alta, June 24, 1981 KJ14—52 Manitoba Public Insurance Corporation	20	\$ 1,317	Buffalo Narrows, Sask, October 10, 1981 FM92-58		
Wiens, Abram	20	200	Sask Government Insurance	20	2,625
Birchtree Mine Road, Man, March 28, 1980 DB04—33 Manitoba Public Insurance Corporation	20	1,596	Petit, Terry	20	350
Toronto, Ont, June 29, 1980 McGarry & McKeon	20	5,350	Meunier, John	20	3,325

Payments of damage claims—Continued

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
<i>Authority—TB 780720, January 28, 1982—Concluded</i>					
La Loche, Sask, March 15, 1981 FJ14-3			<i>Authority—TB 776255, 776410</i>		
Sask Government Insurance		\$ 4,722	Surrey, BC, December 22, 1977 PK65—79—		
Dauvin, Robert	20	450	Gove Senior		\$14,018
Peterborough, Ont, August 27, 1981 OF12-41			Ministry of Finance (BC)	20	15,748
Scottish & York Insurance Co		\$ 1,349	<i>Authority—TB 777285, May, 1981</i>		
Hopkins, Donald	20	100	Burnaby, BC, July 12, 1979 PF85—32—		
Calgary, Alta, May 05, 1979 KA92-14			Simpson, Bernard	20	18,842
Shochor, Hill, Mousseau & Starrman	20	4,576	<i>Authority—TB 780720, January 28, 1982</i>		
North York, Ont, October 21, 1981 RHW-993			Pre-trial settlements for civil litigations (arrest, assault) at recommendation of Department of Justice—		
Short, Rayston P	20	1,525	St Albert, Alta, April 19, 1979		
Vancouver, BC, December 14, 1979 AHE-271			Bassie, Shynko & Kantor	20	1,200
Simon, Wener, Gutkin & Adler	20	2,150	Red Deer, Alta, May 17, 1981		
Grande Prairie, Alta, August 14, 1981 KDJ84-68			Johnston, Ming, Seammell, Manning, Lamb & Lee	20	1,000
Snydmiller, Dennis	20	3,586	Surrey, BC, 1981		
Burnaby, BC, December 01, 1981 PF04-28			Robertson, Downe & Griffin	20	3,000
Stewart, Sherron Penelope	20	2,194	Swift Current, Sask, January 18, 1981		
High Level, Alta, June 11, 1981 KM03-8			Ruskford, Grayson	20	5,000
Strokoff, William	20	2,630	Settlement for damage to private party caused by faulty installation of equipment—		
Fraser Lake, BC, May 04, 1979			Houston, BC, 1981		
Sun, Paterson & Co	20	4,687	District of Houston	20	1,633
Owen Sound, Ont, October 23, 1981 OF92-25			Settlement for damage to personal property of employee transferred out of country—		
Travelways Limited	20	12,023	Hong Kong, December 15, 1981		
Ottawa, Ont, April 29, 1981 NE12-1			Croucher Allan G	20	2,500
Travelers Insurance Co	20	1,284	Settlement for damage to private property held as an exhibit for trial—		
Ottawa, Ont, August 23, 1981 AB100-07			Toronto, Ont 1979		
Travelers Canada	20	1,851	Receiver General of Canada	20	1,000
Toronto, Ont, July 18, 1980 PJR-710			Sundry claims, each under \$1,000 (394)		123,953
WTH Canada Inc	20	1,427			1,131,024
Oliver, BC, December 13, 1980 E04-37					1,251,351
West Kootenay Power	20	2,316	SUPPLY AND SERVICES		
Nanaimo, BC, March 06, 1980			SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Collision, John D		\$ 7,207	<i>Authority—Legal branch</i>		
BC Medical	20	252	Settlement as a result of a motor vehicle accident involving Crown Vehicle #141 1504, 1976 Hornet at Vancouver and John Velker # 2 Collision Repair Ltd ...	Statutory	1,530
Westlock, Alta, June 25, 1981 KB90—31			<i>Authority—Department of Justice</i>		
Wawanesa Mutual Insurance Company		\$ 2,725	Settlement as a result of a motor vehicle accident involving Bowmack Truck Rental Permit D498090 1979 GMC 3 ton at Edmonton and Kathleen F Barker, Starchuck Basa	Statutory	8,500
Robinson Bruce	20	250	<i>Authority—FSD 15: 19 and Supplement # 4 to FSD</i>		
Woodstock, NB, February 14, 1980 JK92—46			Compensation for damage on loss of furniture during relocation from Germany to Ottawa—		
Seymour, Milton, Wilcox	20	5,224	Gerspacher, R	Statutory	524
Surrey, BC, November 11, 1978 PDK85—26			Sundry claims, each under \$1,000 (3)	Statutory	1,942
Zlotnik, Dumoulin, Lowes & Baskovich	20	4,886			12,496
Toronto, Ont, November 26, 1979 OF80—11			Statistics Canada		
Spencer Romberg	20	16,093	Sundry claims, each under \$1,000 (3)	10	660
Red Deer, Alta, June 04, 1980 KDB02—18					13,156
Thomas—Chapman Professional Corporation	20	1,337	TRANSPORT		
<i>Authority—TB 777596, June 18, 1981</i>			DEPARTMENTAL ADMINISTRATION PROGRAM		
Langley, BC, April 02, 1979 PB92—12—			Sundry claims, each under \$1,000 (2)	1	623
District Registrar, Supreme Court of BC	20	46,000	MARINE TRANSPORTATION PROGRAM		
<i>Authority—TB 774216, May 28, 1981, TB 780570, December 3, 1981</i>			<i>Authority—TB Minute 778553, July 27, 1981</i>		
Burnaby, BC, May 28, 1978 PDJ72—17—			Settlement as a result of a ship collision in Goderich Harbour, Ont on March 18, 1973—		
District Registrar, Supreme Court of BC		\$28,297	N M Patterson and Sons Ltd	10	14,677
Cottick, Henshall		13,297	<i>Authority—Department of Justice, September 25, 1981</i>		
Kincaid, Epstein & Company	20	9,989	Settlement of a vehicle accident—Victoria, BC, October 9, 1979—		
<i>Authority—TB 780844, January 28, 1982</i>			MacDonald R I T	10	12,598
Surrey, BC, November 22, 1978 PK85—12—					
Edwards, Edwards, Edwards & Maskall		\$236,639			
Jeffery & Calder	20	32,501			
<i>Authority—TB 780151, October 30, 1981</i>					
Toronto, Ont, June 29, 1980 PC0—702—					
Freedman Norman I		\$28,476			
Itzkovitch Sonny	20	8,750			
<i>Authority—TB 776146, May 14, 1981</i>					
Surrey, BC, January 29, 1976—					
Harris, Campbell & Threlfall		\$97,427			
Minister of Finance (BC)	20	1,817			
<i>Authority—TB 777284, May, 1981</i>					
Langley, BC, May 07, 1978 PB80—14—					
Finley, Duigaan, Wattie & Brown		\$24,619			
Ray, Wolfe, Connell, Rightbody & Reynolds	20	6,725			

Payments of damage claims—Concluded

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
TRANSPORT—Concluded			AIR TRANSPORTATION PROGRAM—SELF-SUP- PORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
MARINE TRANSPORTATION PROGRAM—Con- cluded			<i>Authority—Department of Justice dated November 17, 1981</i>		
<i>Authority—Department of Justice, August 14, 1981</i>			Settlement as a result of an accident at Gander, Nfld— Gail Regular and Easton, Easton, Facey and Daw, in trust	Statutory	6,193
Settlement of a claim for fire damages at Spring Island, BC, in 1977— Croft and Findlay, in trust	10	3,500	<i>Authority—Department of Justice dated December 15, 1981</i>		
<i>Authority—Department of Justice, May 7, 1980</i>			Settlement as a result of a motor vehicle accident at Sydney, NS— Independent Insurance Managers Group	\$ 862	Statutory 1,326
Settlement of a claim for a vehicle damaged at Digby Wharf, NS, July 18, 1979— Stewart, McKeen and Covert in trust for Carly and Thibodeau Fisheries Ltd	10	3,000	Kelly Robert Joseph	464	
<i>Authority—Canadian Human Rights Commission, May 4, 1981</i>			<i>Authority—Department of Justice</i>		
Settlement of a claim for discrimination on the basis of sex June 1980— Evans Joan	10	2,500	Damage by Transport Canada snow blower at Halifax International Airport to an Eastern Provincial Airways ..	Statutory	3,185
Learning Margaret	10	2,500	Settlement arising from an injury sustained by Max Azaulay at Mirabel Airport on August 24, 1980— Azaulay Max	\$ 8,000	Statutory 8,227
Smith Florence	10	2,500	Bobbot Mr Jean	227	
Stone Alma	10	2,500	<i>Authority—Department of Justice</i>		
<i>Authority—Canadian Human Rights Commission</i>			Settlement as a result of a motor vehicle accident involving Crown vehicle on January 23, 1979— Royal Insurance of Canada	\$ 835	Statutory 1,072
An allowance for moral hardship— Caron Gilles	10	2,000	Flynn, Rivard, and Associate	237	
<i>Authority—Department of Justice, May 12, 1981</i>			Settlement as a result of a motor vehicle accident involving Crown vehicle on August 10, 1981— Allstate Insurance	Statutory	2,586
Settlement of a vehicle accident Yarmouth, NS, April 21, 1981— Allstate Insurance Co of Canada	10	1,050	Settlement as a result of a motor vehicle accident involving Crown vehicle on September 24, 1981— Travelers Insurance	Statutory	3,316
<i>Authority—Federal court judgement</i>			Settlement as a result of a motor vehicle accident involving Crown vehicle on November 6, 1981— Groupe Desjardins	Statutory	1,835
<i>No T-437-76 April 30, 1981</i>			Damage to Alitalia Airline Aircraft on gate at Toronto International Airport— McMillas Binch Ltd	Statutory	79,500
Payment in settlement of a claim for completing a terminal undertaking emergency repairs, interest charges and legal counsel fees— Halterm Limited	Statutory	3,334,290	Settlement as a result of an injury suffered by a Mrs Jung while visiting Thunder Bay Airport— Hildegunde Jung	Statutory	3,094
Sundry claims, each under \$1,000 (23)		8,583	Settlement as a result of a slipping on the ramp at Thunder Bay Airport, Thunder Bay Ont on March 15, 1980— Carr William G	Statutory	14,500
		3,389,698	Settlement as a result of an injury suffered by a Mrs Raedeke while visiting Winnipeg International Air- port— Raedeke Mrs E	Statutory	4,770
AIR TRANSPORTATION PROGRAM			Settlement as a result of an injury suffered by a Miss Papadakis while visiting Saskatoon Airport— Papadakis Miss Evangelia	Statutory	3,383
<i>Authority—Department of Justice</i>			Damage to an aircraft at Vancouver International Air- port— Tomeson Saunders Whitehead Ltd	Statutory	2,632
Settlement as a result of a motor vehicle accident involving Crown vehicle on November 3, 1981— Missisquoi Insurance	50	1,634	Power Air Limited	Statutory	1,315
Settlement as a result of a motor vehicle accident involving Crown vehicle on July 3, 1979— Hydro Quebec	\$ 1,102	50 1,297	Sundry claims, each under \$1,000 (29)		8,359
Gadbois, Legault and Heurtel	195				145,293
Settlement as a result of a motor vehicle accident involving Crown vehicle on August 14, 1981— The Commerce Group	50	1,837			3,559,138
Settlement as a result of damage caused by the Depart- ment Fighter truck on agricultural land at Mont Jolie, Que on September 28, 1978— Desrosiers M Louis-Phillipe	50	2,194	VETERANS AFFAIRS		
Settlement as a result of a motor vehicle accident at Sault St Marie Airport on September 3, 1981	50	1,555	VETERANS AFFAIRS PROGRAM		
Settlement as a result of a motor vehicle accident— Gerling Global General Insurance Co	50	3,545	Sundry claims, each under \$1,000 (5)		2,702
Kenneth L Clark, in trust	50	4,000			
Settlement regarding Mr Bill Sutherland MOT employee which in the course of his duties rented a vehicle from the CO-OP and accidentally drove the vehicle in a culvert-damage beyond economical repair— Grise Fiord Esquimo Co-op	50	1,000			
Sundry claims, each under \$1,000 (30)		6,462			
		23,524			

Ex gratia payments

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
AGRICULTURE			IMMIGRATION PROGRAM		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			<i>Authority—Ministerial</i>		
Sundry payments, each under \$100 (4)	20	157	Replacement of broken eyeglasses for Immigration Officer B Genereux	20	150
Canadian Dairy Commission			Replacement of broken watchstrap for Immigration Officer D Fader	20	105
Theft of petty cash (July 16/81 TB 778080)	40	228	Sundry payments, each under \$100 (8)		328
		385			583
					42,930
COMMUNICATIONS			ENERGY, MINES AND RESOURCES		
Department			ENERGY PROGRAM		
Sundry payment under \$100 (1)		37	<i>Authority—TB 779845, December 17, 1981</i>		
Canadian Radio-television and Telecommunications Commission			Compensation in respect of accommodation provided from February 5, 1978 to February 16, 1978—Laurentian Towers	5	389
Sundry payment under \$100 (1)	55	99	Sundry payments, each under \$100 (4)		59
National Film Board					448
Compensation for damages to a residence during the shooting of a film—Cassell, D	65	105	MINERALS AND EARTH SCIENCES PROGRAM		
Compensation for damages to a rented filter during filming	65	205	<i>Authority—PC1981-6/2929, October 22, 1981, TB 779505</i>		
Sundry payments, each under \$100 (2)		141	Compensation for damages incurred from an automobile accident in 1976 between an employee of the Crown, J E Charette and E M Arneson and D D Arneson, near Mohall, North Dakota, USA—Farhart, Rasmusen, Lian and Maxson, PC	55	14,487
		451			14,935
		587			
CONSUMER AND CORPORATE AFFAIRS			ENVIRONMENT		
Department			ADMINISTRATION PROGRAM		
Sundry payments, each under \$100 (5)	1	175	Sundry payments, each under \$100 (2)		101
EMPLOYMENT AND IMMIGRATION			ENVIRONMENTAL SERVICES PROGRAM		
Canada Employment and Immigration Commission			<i>Authority—Department of Justice Ruling</i>		
ADMINISTRATION PROGRAM			Compensation for injuries resulting from a fall at the Interpretation Centre in Percé, Que—Bouffard, Morin J	5	1,014
<i>Authority—TB 782303—March 29, 1982</i>			<i>Authority—Departmental</i>		
To replace stolen petty cash	5	110	Compensation for loss of personal articles	5	223
<i>Authority—Section 4(b) of the Ex Gratia Payments Order</i>			Sundry payments, each under \$100 (3)		208
To reimburse A E O'Connell and K R Corrigan for damage to clothing caused by indelible ink	5	135			1,445
<i>Authority—TB 781481—March 12, 1982</i>			PARKS CANADA PROGRAM		
To cover legal expenses incurred by W G Johnson in his defence of charges laid against him under the Criminal Code of Canada	5	28,254	<i>Authority—TB 779681, October 21, 1981</i>		
		28,499	Compensation for loss of carpentry tools, Cape Breton Highlands National Park—Jackson, L	20	1,916
			Snow J	20	816
EMPLOYMENT AND INSURANCE PROGRAM			<i>Authority—TB 780152, December 10, 1981</i>		
<i>Authority—TB 780279—December 18, 1981</i>			Compensation on an ex gratia basis to former residents of Kouchibouguac National Park—Province of New Brunswick	25	546,950
To compensate Lesley Barton for insult and humiliation resulting from the incident at the CEC Vernon, BC	10	2,000	Sundry payments, each under \$100 (3)		188
<i>Authority—TB 780126—December 18, 1981</i>					549,870
To compensate Lena Pecchia for insult and humiliation resulting from the incident at the CEC Thunder Bay	10	500			551,416
Sundry payments, each under \$100 (21)	10	746	EXTERNAL AFFAIRS		
<i>Authority—TB 779130—October 22, 1981</i>			Department		
To compensate the firm Clarence C Martin (1978) Limited, Ripples, NB for forty percent of salary costs incurred in providing training to five individuals under the Canada Manpower Industrial Training Program	15	5,830	<i>Authority—PC 1981-2/31-84, November 5, 1981</i>		
<i>Authority—TB 775940—May 21, 1981</i>			Compensation for damages to the United States Consulate-General at Toronto Ont as a result of an act of vandalism—Government of the United States of America	1	7,528
To compensate M H Gibson of Moncton, NB for travel expenses incurred in respect of her employment in Jasper, Alta	15	600	<i>Authority—PC 1981-1/1756, June 25, 1981</i>		
<i>Authority—TB 778156—July 29, 1981</i>			Compensation as a result of injury suffered by former locally engaged employee while on duty at post abroad—Tooth, J M, London, England	1	5,523
To compensate P Richard for the expenses he incurred in relocating from Weyburn to Moncton, NB	15	4,172			
		13,848			

Ex gratia payments—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
EXTERNAL AFFAIRS—Concluded			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
<i>Authority—PC 1982-1/350, February 4, 1982</i>			INDIAN AND INUIT AFFAIRS PROGRAM		
Compensation for amount alleged to have been deposited with post abroad for issuance of visa—			<i>Authority—Departmental</i>		
Riad Bou—Chedid, Accra, Ghana	1	1,294	Compensation to rectify errors incurred by an administrator of estates to heirs unknowingly omitted to entitlements in the distribution of estates assets—		
<i>Authority—PC 1981-3/2025, July 23, 1981</i>			Spence, A.	5	163
Compensation for loss incurred as a result of the postponement of a government sponsored seminar—			Wood, A.	5	163
Delawana Inn, Honey Harbour, Ont.	1	1,250	<i>Authority—Justice Department Ruling</i>		
<i>Authority—PC 1981-1/1673, June 18, 1981</i>			Compensation for losses incurred in the negotiation of and failure to obtain a lease of a parcel of land in St Basile Indian Reserve—		
Compensation for expenses incurred for travel abroad in connection with dispute over custody of minor son—			Henley, G.	5	3,000
Hayre, G, Vancouver, BC	1	1,200	Sundry payments, each under \$100 (2)		
		16,795			95
					3,421
Canadian International Development Agency			NORTHERN AFFAIRS PROGRAM		
<i>Authority—PC 1981-2/2888, October 15, 1981, TB 778643</i>			<i>Authority—Departmental</i>		
Compensation on behalf of M Jean Dancose, of hospital expenses incurred by his wife prior to her death, for a maximum of \$27,190	35	27,178	Compensation for loss of personal effects—		
Sundry payments, each under \$100 (2)		76	Bughgins, G.	20	316
		27,254	Bughgins, T.	20	237
			Fabian, F.	20	133
		44,049	Smallgeese, J.	20	122
			Compensation for difference in travel from University of California to Yellowknife under COSEP Program—		
			Etche, G.	20	176
			Sundry payment under \$100 (1)		
					91
					1,075
					4,496
FISHERIES AND OCEANS			INDUSTRY, TRADE AND COMMERCE		
Department			Department		
<i>Authority—1974-4/1976, Section 4C September 3, 1974</i>			Compensation for the replacement of personal property stolen when attacked while on temporary duty abroad—		
Compensation for loss of personal effects—			Leigh, M E	1	100
Bentley, J.	1	139	JUSTICE		
Pare, R M	1	125	Department		
Simpson, K	1	151	<i>Authority—TB 775740, June 18, 1981</i>		
Willis, S	1	110	Payment pursuant to the terms of settlement of an action between Irving Saunders and T Weatherproofers Ltd and Her Majesty the Queen		
Withler, F C	1	265		1	4,776
O'Boyle, R	1	1,272	<i>Authority—TB 778159, August 18, 1981</i>		
Clay, D	1	1,170	Compensation for damages suffered while acting as agent of the Minister of Justice—		
Cournoyer, J R	1	125	Cyr L	1	15,000
Daignault, M	1	100	<i>Authority—TB 779713, November 26, 1981</i>		
Kean, D J	1	125	Compensation for work done on a special project for RCMP—		
Thibault, R	1	260	Bellemare, D A	1	2,000
Doucet, N	1	352			21,776
<i>Authority—Legal services</i>			NATIONAL DEFENCE		
Settlement arising from court action taken by DFO against Chester MacPherson court action later dropped by DFO; Mr MacPherson reimbursed his legal costs	1	127	DEFENCE SERVICES PROGRAM		
<i>Authority—Ship Officers/Ships Crews Agreement and ADM</i>			<i>Authority—PC 1964-20/435 March 20, 1964</i>		
Compensation for loss of personal effects as a result of fire on the MV Hawke Bay—			Payment on Compassionate grounds of \$75 per month on account of permanent quadriplegia resulting from a swimming accident while attending Summer camp at RCAF Station, Aylmer, Ont—		
Fox, E	1	420	Delage, E	1	900
Jensen, R	1	798	<i>Authority—TB 1981-4/3631 December 17, 1981</i>		
Pride, F (Estate of)	1	669	Compensation for damage to personal property—		
Savoury, A	1	439	Gillis, Clarence	1	2,345
<i>Authority—Justice Department</i>			<i>Authority—PC 1981-3/1071 April 16, 1981</i>		
Compensation for lost fishing time—			Reimbursement for personal effects he was forced to dispose of without compensation due to his unexpected and early repatriation on orders of the Government of the Union of Soviet Socialist Republics—		
Thomas, L (in trust for Perrott G)	1	3,000	Gold, Harold	1	296
Compensation for damages resulting from vehicle accident—					
Devine, T	1	195			
Compensation for seized sockeye and costs—					
McRae, R	1	1,084			
<i>Authority—Canadian Human Rights Act</i>					
Settlement re: elimination from a staffing competition—					
Rinke, B	1	3,705			
Sundry payments, each under \$100 (14)	1	765			
		15,396			

Ex gratia payments—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
NATIONAL DEFENCE—Concluded					
DEFENCE SERVICES PROGRAM—Concluded					
<i>Authority—PC 1981-4/2578 September 16, 1981</i>					
Compensation representing pay he would have received had his service in the Canadian Forces been extended to include 33 days sick leave—					
Guillemette, J D D	1	521			
<i>Authority—PC 1981-4/1582 June 11, 1981</i>					
Compensation representing travel expenses—					
McMullin, J	1	599			
<i>Authority—PC 1981-15/1336 May 21, 1981</i>					
Reimbursement for money stolen by looters during a coup while he was stationed in Ghana—					
Pollard David Edward	1	1,282			
<i>Authority—TB 1974-120 December 20, 1974</i>					
Reimbursement for replacement of damaged clothing—					
Servant, A	1	117			
<i>Authority—PC 1981-3/1673 June 18, 1981</i>					
Compensation for additional separation expense as a result of his posting—					
Sullivan, William	1	576			
<i>Authority—PC 1982-8/777 March 11, 1982</i>					
Compensation representing pay he would have received had his service in the Canadian Forces been extended to include twelve days of hospitalization and eight days sick leave—					
Truchon, W J	1	882			
Sundry payments, each under \$100 (11)		656			
		<u>8,174</u>			
NATIONAL HEALTH AND WELFARE					
HEALTH AND SOCIAL SERVICES PROGRAM					
Sundry payments, each under \$100 (2)		26			
MEDICAL SERVICES PROGRAM					
<i>Authority—PC 1981-9/54, January 9, 1981</i>					
<i>TB 7373789</i>					
Compensation for loss sustained by suspension of Old Age Security Pension—					
Covill Enid	15	809			
Sundry payment under \$100 (1)		48			
		<u>857</u>			
INCOME SECURITY PROGRAM					
<i>Authority—PC 1974-5/1190, May 30, 1974,</i>					
<i>TB 737474</i>					
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which amount shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs Von Massenbach under the Old Age Security Act has she been a resident in Canada eligible for maximum benefits under that Act—					
Von Massenbach Mrs	30	5,246			
		<u>6,129</u>			
NATIONAL REVENUE					
Customs and Excise					
<i>Authority—Departmental</i>					
Compensation for duties and taxes paid on a postal parcel not subsequently received by the claimant—					
Huculak, Helen	1	171			
Compensation for the cost of replacing a pair of eyeglasses which were damaged as a result of violence on the part of a member of the public—					
Tremblay, Gerald	1	139			
Sundry payment under \$100 (1)	1	45			
		<u>355</u>			
Taxation					
Compensation for deductible portion of automobile insurance—					
Grandy, B	5	100			
Brind'Amour, D	5	100			
Webb, Brian D	5	100			
Skinner, Paul J	5	100			
Davy, David J	5	100			
Settlement to D A Renaud for suit destroyed when attacked by a dog. The auditor was serving a warrant at the time of attack	5	270			
<i>Authorized by Order in Council</i>					
<i>1982—13/552 issued under 780840</i>					
Union dues—Result of delays in processing manager exclusions—					
Banks, R J	5	124			
Barnard, D G	5	124			
Ingber, R	5	169			
Offstein, B	5	113			
Spencer, J F	5	146			
Tyber, J	5	158			
Frattaroli, D F	5	134			
Hall, J D	5	100			
Assistance in the discovery of a fraudulent tax scheme—					
Gel, Lize	5	500			
Meltzer, Edna	5	500			
To cover damages to desks, on rental from Cunningham Furniture Ltd	5	500			
Settlement to Joan M Gaudaur for losses incurred in relocation, PC 1981—4/2308	5	12,430			
Compensation to Gilles St-Jacques for clothing damaged while on duty	5	110			
Compensation to Chenger and Hemming for inconvenience caused by closure of pizza parlour	5	900			
Sundry payments, each under \$100 (53)		1,603			
		<u>18,381</u>			
		<u>18,736</u>			
POST OFFICE					
Department					
Compensation for damages to his truck following an act of vandalism during the CUPW conflict at Rouyn Noranda—					
Marchand R	1	328			
Compensation for raincoat torn beyond repair by reason of a collision on foot with a letter carrier on 23 April 1981—					
Morgan E G	1	251			
Re: Date Annette Carpenter vs Her Majesty Court No T-2663-81 Canada Post disciplinary action against Carpenter—					
Maurice W Wright, in trust	1	13,883			
Sundry payments, each under \$100 (28)	1	949			
		<u>15,411</u>			
PRIVY COUNCIL					
Privy Council					
PRIVY COUNCIL PROGRAM					
<i>Authority—Order in Council PC 1981-9/2117, July 29, 1980</i>					
Payment to Mr Patrick McDonald for the portion of his remuneration while on sabbatical leave from the University of Sherbrooke—					
McDonald P	1	4,882			

Ex gratia payments—Continued

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
REGIONAL ECONOMIC EXPANSION					
Department					
<i>Authority—Assistant Deputy Minister, Western Region</i>					
Damage of eyeglasses was a result of an incident while on a field assignment—			Compensation for damage to glasses, Millhaven, March 5, 1981—		
Kiteley G	1	112	Gibson, G	5	160
<i>Authority—TB 777797, July 2, 1981</i>					
Ex gratia payments for loss of a fee for grant on the cost of a capital asset and for a printing press that was install to late to be included in the approbation of the immobilization cost—			Compensation for damage to snowmobile, Millhaven, January 12, 1982—		
Drummondville, Que	1	31,624	Grawberger, R	5	125
St-François Paper Converters	1	25	Sundry payments, each under \$100 (41)	5	1,681
Sundry payment under \$100 (1)		31,761			6,342
			Royal Canadian Mounted Police		
<i>Authority—PC 1974-4/1946, September 2, 1974</i>					
			Compensation for damage to real property—		
SCIENCE AND TECHNOLOGY					
National Research Council of Canada					
<i>Authority—PC 1974-4/1946, September 3, 1974</i>					
Compensation for loss of a leather coat damaged beyond repair or cleaning as a result of the failure of a wall in the Hydraulics Laboratory, National Research Council of Canada—			Bank of Montreal	20	154
Constantineau Mrs B	5	100	Beigne, Jacques	20	104
Sundry payments, each under \$100 (4)	5	129	Bergmann, Evelene	20	174
		229	Caravan, Motel	20	153
			Dec, Brian	20	282
SECRETARY OF STATE					
Public Service Commission					
Sundry payment under \$100 (1)	35	72	Drawbridge Inn	20	290
			Filion, Jean Claude	20	180
SOLICITOR GENERAL					
Correctional Services					
<i>Authority—PC 1974-4/1946, September 3, 1974</i>					
Compensation for damages to personal clothing, St John's Nfld, October 2, 1980—			Fort Resolution Housing Assoc/Authority	20	202
Knox, C	5	125	Gavrilovich, Moma	20	150
Compensation for damages to personal clothing and watch, Cowansville, March 5, 1981—			Gill, Ranjil	20	830
Deslanders, H G	5	125	Haydamack, Eldon	20	282
Compensation for wrist watch destroyed, Prison for Women, March 4, 1981—			Hottat, Raymond	20	172
Guigue, W L	5	140	Jancik, Elizabeth	20	188
Compensation for damages resulting from car being smashed by inmate, Frontenac, January 2, 1981—			Lakusta, M	20	100
Veley, M	5	191	Link, Art	20	400
Compensation for damage to personal clothing, Joyceville, August 4, 1980—			McFadyen, Robert	20	100
Robinson, D M	5	155	Mavromihelakis, Chris	20	100
Daniels, K	5	112	Miller, Lloyd Eric	20	150
Compensation for relocation expenses, RPC Sask—			Olivier, Myrna	20	225
Denny, R	5	132	Osis Building Supplies Ltd.	20	131
Pasternak, M	5	2,081	Pagin, Raymond	20	125
Compensation for damage to watch, Drumheller, June 10, 1981—			R F Porter Plastering Ltd	20	150
Richmond, L	5	156	G E Properties Ltd	20	336
Compensation for damage to glasses, Drumheller, September 2, 1981—			Rani Development Co Ltd	20	188
Hummel, R E	5	240	Riemer, Randall Alexander	20	230
Compensation for personal clothing damage in fire, Kent, November 29, 1980—			The Roberts Group	20	246
Garrett, G K	5	134	Saanich Plumbing & Heating Ltd	20	195
Butler, D	5	117	Sheraton Cavalier Inn	20	205
Compensation for loss of personal belongings in fire, Kent, June 7, 1981—			Sheraton, Centre	20	170
Demers, K	5	225	Strata, Plan	20	208
Green, G A	5	165	Stu's Texaco	20	210
Compensation for damage to glasses, Kent, October 28, 1981—			Unrau, Erika	20	150
Head, D A	5	128	Wikene, Norma	20	710
Compensation for damage to watch, Collins Bay, March 5, 1981—			Compensation for loss or damage to personal clothing—		
Stewart, G	5	150	Cathcart DLL	20	102
			Holmes, Graham D	20	135
			Larke, William J	20	217
			Stewart, M J	20	152
			Tabuteau, Mark James	20	158
			Thompson, Peter J	20	222
			White, CEM	20	103
			Compensation for loss or damage to personal property—		
			Puppo, G Del	20	119
			Goess, H M	20	156
			Hilton, Gary G	20	100
			House Alexander	20	215
			Johnston, Dwayne A	20	121
			Leidenberger, W	20	142
			McInnes, James A	20	130
			Morrison, William M	20	175
			Compensation for loss or damage to eyeglasses—		
			Adair, R	20	137
			Bemrose, Robert W	20	177
			Gresley, J L E	20	107
			Koch, Randy	20	131
			Lewchuk, William C	20	164
			Marshinew, Gerald	20	260
			Menard, Jean	20	110
			Noonan, V Wayne	20	123
			Peel, John Michael	20	128
			Ross, K D	20	125
			Snell, F J	20	104

Ex gratia payments—Concluded

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
SOLICITOR GENERAL—Concluded					
Royal Canadian Mounted Police—Concluded					
Compensation for damage to a vehicle—			<i>Authority—TB 777076</i>		
Babcock, Michaels	20	120	Compensation for acting pay, not authorized during the period of acting appointment, January 1980 to November 1980—		
Bodo, Motors	20	107	Nash, R	Statutory	2,027
Brown, B R	20	200	<i>Authority—TB 778610</i>		
Duval Chevrolet Inc	20	107	Compensation for meals for employee and family during repatriation in addition to those authorized under FSD 15:42—		
Dwyer, William	20	211	Wardale, N	Statutory	610
Martel, Paul	20	178	Sundry payments, each under \$100 (2)	Statutory	80
Martin, Michael	20	250			3,674
Pettigrew, Laurie	20	184			
Compensation for damage to a windshield—			Statistics Canada		
Canadian General Insurance Company	20	102	Reimbursement of damages to personal effects caused by fire at training centre—		
Hazzard, Frank	20	150	Betts, D E	10	101
Zeglinski, Chester	20	238	Forbes, C	10	109
Compensation for damage to household effects—			Sundry payments, each under \$100 (8)	10	392
Lamarche, J E Robert	20	329			602
Compensation for damage to a snowmobile—					8,072
Brown, David A	20	178			
Compensation for damage to grappling irons—			TRANSPORT		
Castle Machine Works Ltd	20	157	DEPARTMENTAL ADMINISTRATION PROGRAM		
Compensation for damage to an outboard motor—			<i>Authority—PC 1981-8/3184, November 5, 1981, TB 779192</i>		
Scheurkogel, William	20	298	Compensation of legal fees and disbursements to Michael A Kelen, Barrister and Solicitor, for representing Mrs L Smith at a hearing scheduled by the Public Service Commission concerning the revocation of the appointment of Mr C Lefebvre	1	11,901
Compensation for damages resulting from wrongful arrest—			Sundry payments, each under \$100 (4)	1	256
Bechholz, Dirk P	20	300			12,157
Duncan, Joanna Mary	20	588			
Compensation for damages resulting from an investigation—					
Chisholm, Christopher J	20	250			
Sundry payments, each under \$100 (203)		8,055			
		23,305			
		29,647			
SUPPLY AND SERVICES					
SERVICES PROGRAM					
<i>Authority—PC 1981-9/2929 October 22, 1981/TB 779082</i>			MARINE TRANSPORTATION PROGRAM		
Compensation for expenses incurred in relocation—			<i>Authority—PC 1974-4/1946, September 3, 1974</i>		
Rosen, Lionel	1	2,003	Payment for quieting land titles Miramichi Bay, NB—		
<i>Authority—PC 1982-232 January 21, 1982/TB 779666</i>			MacDonald Reginald	15	1,000
Compensation for loss of pension revenue resulting from an oversight in the calculation of his pensionable service credits—			Payment for damage of personal property—		
Fyckes, E T	1	1,268	Smith Earl K	10	265
<i>Authority—PC 1982-8/163 January 14, 1982/TB 779961</i>			Payment for fish net damage—		
Compensation in lieu of a payment under Part II of the Public Service Superannuation Act in an amount equal to the payment that would have been made had Mr Shillington been an elective participant under Part II of the Act—			Bouffard Alphonse	10	300
Shillington, Ethel	1	382	Conrad Albert	10	250
<i>Authority—Treasury Board Administrative Policy Manual, Chapter 325</i>			Payment for damage of personal effects—		
Compensation for the cost of broken glasses	1	142	D'Sylva J	10	105
Sundry payment under \$100 (1)	1	1	Hallett Alfred R	10	108
		3,796	Sundry payments, each under \$100 (8)	10	351
					2,379
SUPPLY PROGRAM—SUPPLY REVOLVING FUND			AIR TRANSPORTATION PROGRAM		
<i>Authority—PC 1974-4/1946</i>			Sundry payments, each under \$100 (9)		262
Compensation for loss of jewellery during robbery, June 24, 1980—					14,798
Scott, G	Statutory	957			
			VETERANS AFFAIRS		
			VETERANS AFFAIRS PROGRAM		
			<i>Authority—PC 1982-4/724, March 4, 1982, TB 781235</i>		
			Compensation for cost incurred in relocating a sewer main from the dwelling to the street trunk line—		
			Cole, G F	1	750
			Sundry payments, each under \$100 (3)		219
					969

Federal court awards

Particulars and payee	Vote	Amount \$	Particulars and payee	Vote	Amount \$
EXTERNAL AFFAIRS					
Department					
<i>Authority—Federal Court Judgement No A-897-77 May 27, 1981</i>					
Judgement against the Crown in the matter of a claim for reimbursement of pension contributions withheld on cessation of employment Gagnon— De Billy et Associés, in trust	Statutory	5,686	<i>Authority—Federal Court of Canada No T-1589-76, T-1590-76, T-1591-76, T-1592-76, T-1593-76, T-1594-76, T-1595-76, T-1596-76</i> Honeywood Limited, Lynx Developments Limited, 55— 65 Broadway Avenue Limited, Sunbird Developments Limited, and Skybird Developments Limited— Stitt, Baker & McKenzie	12	660
FINANCE					
Auditor General					
<i>Authority—Federal Court Award No T-483-80, 1981-06-16</i>					
Settlement as a result of a motor vehicle involving Crown vehicle at Ottawa, Ont— Vandenberg, Tjeerd	20	11,000	<i>Authority—Federal Court of Canada</i> Dr H Hoyle Campbell— Fraser and Beatty, in trust	12	2,727
FISHERIES AND OCEANS					
Department					
Awards and payments of claims by each of the following Fisheries Companies for compensation for the loss of their business by reason of the provisions of the Freshwater Fish Marketing Act—					
<i>Authority—Federal Court Award No T-1731-75, 1982-02-12</i>					
Scarth, Simonsen, Dooley & Associates, in trust— re: Keystone Fisheries Ltd	Statutory	928,500	<i>Authority—Federal Court of Canada</i> Bernard, N Pollock— Courtois, Clarkson, Parsons & Tétrault	12	5,300
<i>Authority—Federal Court Award No T-1417-75, 1982-01-25</i>					
Aikins, MacAulay & Thorvaldson, in trust	Statutory	141,181	John B Styles— Agro, Zaffiro, Parente, Orzel, Hubar & Baker	12	139
Aikins, MacAulay & Thorvaldson, in trust— re: Mid-Central Fisheries Co	Statutory	71,353	Supreme Theatres Limited— Verchère, Noel & Eddy	12	877
<i>Authority—Federal Court Award No T-1419-75, 1980-09-17</i>					
Taylor, Brazzell, McCaffrey, in trust— re: Manitoba Fisheries Canadian Fish Producers Ltd	Statutory	55,210	<i>Authority—Federal Court of Canada No T-1827-76</i> South Shore Estates (Saltfleet) Limited— Stikeman, Elliott, Roberts & Bowman	12	1,455
		1,196,244	<i>Authority—Federal Court of Appeal No A-7-80</i> Bank of Nova Scotia— Fraser & Beatty	12	2,676
NATIONAL REVENUE					
Customs and Excise					
<i>Authority—Federal Court Award No A-923-80</i>					
Federal Court costs awarded with respect to the Customs Act— Taché, Allyson Clayton, Ruby	Statutory	764	<i>Authority—Federal Court of Canada No T-3638-80</i> Leopold Lagüe Ltd— Monty, Coulombe, Pépin, Fecteau, Fournier, Gilbert, Landry & Associés	12	450
<i>Authority—Supreme Court Award No 157-82</i>					
Supreme Court costs awarded with respect to the Excise Tax Act— Royal Bank of Canada Gowling and Henderson, in trust	Statutory	4,710	<i>Authority—Federal Court of Canada No T-3709-77</i> Porta—Test Manufacturing Ltd— Thorsteinsson, Mitchell, Little, O'Keefe & Davidson	12	752
		5,474	<i>Authority—Federal Court of Canada</i> Thomas Healy— Fraser & Beatty, in trust	12	3,110
Taxation					
Federal Court Costs awarded with respect to the Income Tax Act—					
<i>Authority—Federal Court of Canada No T-2412-79</i>					
Kit—Win Holdings (1973) Limited	12	1,152	<i>Authority—Federal Court of Canada No T-3110-79</i> Paul A Klie— Paroian, Courey, Cohen & Houston	12	627
<i>Authority—Federal Court of Canada No T-4414-79</i>					
Jarvie Holdings Ltd— MacDermid & Company	12	897	<i>Authority—Federal Court of Canada</i> Jack L Cummings— Phillips & Vineberg	12	2,536
<i>Authority—Supreme Court of Canada</i>					
Nova Scotia Sand and Gravel Limited— Daley, Black & Moreira, in trust	12	3,884	<i>Authority—Federal Court of Canada No T-4609-78</i> Greenbranch Investments Limited— Goodman and Carr	12	880
<i>Authority—Federal Court of Canada</i>					
Aldo Diaz— Rappaport, Whelan, Bessner, Fieldman & Ross	12	2,970	<i>Authority—Supreme Court of Canada</i> Spur Oil Ltd	12	1,137
<i>Authority—Federal Court of Canada No T-564-77</i>					
Fraser Companies Limited	12	6,863	<i>Authority—Federal Court of Canada No T-4840-79</i> Canadian Imperial Bank of Commerce	12	12,127
<i>Authority—Federal Court of Canada No T-3213-73</i>					
QNS Paper Company Limited— Stikeman, Elliott, Tamaki, Mercier & Robb	12	11,075	<i>Authority—Federal Court of Appeal No A-8-80</i> Canadian Imperial Bank of Commerce	12	825
			<i>Authority—Supreme Court of Canada</i> Canadian Imperial Bank of Commerce	12	607
			<i>Authority—Federal Court of Canada No T-941-80</i> William Raymond Hooper and Gordon Perry Robinson doing business as Portage Tax Services	12	33,455
					99,810
					105,284

Federal court awards—*Concluded*

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
PUBLIC WORKS					
ADMINISTRATION PROGRAM					
Sundry payment under \$100 (1)		27	<i>Authority—Order in Council of the Privy Council of Canada CT 778828 PC 1981-12/2601 September 24, 1981</i>		
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND					
<i>Authority—PC 1981/11/2601 CT 778204 September 24, 1981</i>			Compensation for assistance in upgrading the water and sewage facilities serving the residents of the former Canadian Forces Station at Foymount, Ont—		
Compensation for losses incurred in connection with services provided in Gros Morne National Park, Nfld	Statutory	21,700	Corporation of the Township of Sebastopol	40	100,000
<i>Authority—TB Number 780635 December 22, 1981</i>					114,173
Compensation paid for the relocation of tenants and the cancellation of sub-leases in a property purchased by the Crown at 6905 Hochelaga Street in Montreal—					148,974
La Compagnie d'Assurance d'Hypothèques	Statutory	5,000			
		26,700			
ACCOMMODATION PROGRAM					
<i>Authority—PC 1980-7/3243 November 27, 1980 TB 768538</i>			SECRETARY OF STATE		
Compensation for electrical energy consumption as a result of specialty equipment installed in C N I B canteen within Vanier Building, 222 Nepean Street, Ottawa—			ADMINISTRATION PROGRAM		
Bena Building and Management Co Ltd	10	8,029	<i>Authority—Federal Court Award No T 589-80, 1981-06-29</i>		
Sundry payments, each under \$100 (3)		45	Award in settlement of a claim by the contractor for the Canada's Birthday—Festival Canada contract terminated by the Department in advance of completion, including legal fees cost and interest—		
		8,074	Gestion Michel Sénécal et al	1	48,090
LAND MANAGEMENT AND DEVELOPMENT PROGRAM					
<i>Authority—PC 1974-20/205 February 12, 1974 PC 1975-4/1674 July 17, 1975 PC 1979-812 March 15, 1979 TB 723702</i>			TRANSPORT		
Compensation for expropriation of land at Mirabel—			MARINE TRANSPORTATION PROGRAM		
Gervais, Claude	40	9,336	<i>Authority—Federal court judgement No T-437-76 April 30, 1981</i>		
<i>Authority PC 1974-20/205 February 12, 1974 TB 723702</i>			Halterm Limited (details shown under damage claims) ..	Statutory	3,334,290
Mirabel rent adjustment for an amount owed by a former owner in Mirabel—					
Dubois, René	40	4,837	TREASURY BOARD		
			CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
			<i>Authority—Federal Court Award No A-566-79, 1981-04-06</i>		
			Award in settlement of a claim by the executor of the estate of a public service employee for damages for non-receipt of benefits under the Public Service Superannuation Act—		
			Greenway, D B E in trust	Statutory	8,614

Nugatory payments

Particulars and payee	Vote	Amount	Particulars and payee	Vote	Amount
		\$			\$
AGRICULTURE			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
AGRI-FOOD DEVELOPMENT PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
Sundry payment under \$100 (1)	5	25	<i>Authority—Justice Department Ruling</i>		
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			Payment of interest on late payment under obligations for payments contained in a Memorandum of Agreement, dated September 1, 1977—		
<i>Authority—Departmental November 13, 1981</i>			Neyanun Development Corporation of Winnipeg, Man	5	2,274
Compensation for a consignment of Prunus seedlings which were erroneously refused entry into Canada and destroyed—			Payment of cheque to the estate due to lease revenue being incorrectly deposited to the estate of Clifford Sahguy—		
J Kruyer & Sons	20	628	Aquash S	5	3,020
<i>Authority—Departmental November 3, 1981</i>			Payment of cheque to the estate due to rental monies which were incorrectly released to the wrong beneficiaries on August 4, 1979—		
Compensation for 40 lbs of Portuguese yams and 5 lbs of ginger confiscated in error—			Johnston S	5	2,742
George, O K	20	130			<u>8,036</u>
<i>Authority—Departmental</i>					
Compensation for broken eye glasses from accident at work—					
Marvin, F	20	113			
		<u>871</u>			
		<u>896</u>			
COMMUNICATIONS			PUBLIC WORKS		
COMMUNICATIONS PROGRAM			Department		
<i>Authority—Contract settlement board</i>			<i>Authority—Departmental October 20, 1981</i>		
Payment of charges relating to the termination of a contract—			Payment for repair of outboard which was damaged in collision with the Work Boat Essington II	20	328
Bell Canada	Statutory	1,485,822			
National Museums of Canada			SECRETARY OF STATE		
<i>Authority—Legal branch ruling</i>			FITNESS AND AMATEUR SPORT PROGRAM		
Payment for termination of contract before completion—			Sundry payment under \$100 (1)	10	52
Tatlow, Frederick J	75	975			
		<u>1,486,797</u>	Public Service Commission		
			Compensation for Mr C M S Cheng due to delay in priority status employment	35	2,377
CONSUMER AND CORPORATE AFFAIRS			Payment to Economists' Sociologists and Statisticians' Association representing union dues payable by Mr Gilles Létoirneau	35	191
Department			Sundry payment under \$100 (1)	35	35
Settlement of claim regarding replacement of Meter register due to misinformation given by government employee, Toronto Ont—					<u>2,603</u>
Kidd, BP Bob	1	352			<u>2,655</u>
Sundry payments, each under \$100 (8)	1	193			
		<u>545</u>			
ENERGY, MINES AND RESOURCES			SOLICITOR GENERAL		
MINERALS AND EARTH SCIENCES PROGRAM			Correctional Services		
<i>Authority—PC1981-6/2929, October 22, 1981 TB 779505</i>			Sundry payment under \$100 (1)		30
Payment of damage claim arising from an automobile accident in 1976 between an employee of the Crown, J E Charette and M E Arneson and D D Arneson, near Mohall North Dakota, USA—					
Farhart, Rasmusen, Lian and Maxson, PC	55	87,513	SUPPLY AND SERVICES		
			SUPPLY PROGRAM		
ENVIRONMENT			<i>Authority—Contract Serial Number OPG81-00133</i>		
ENVIRONMENTAL SERVICES PROGRAM			Payment of termination of lease due to the removal of the facsimile machine from the premises—		
<i>Authority—Department of Justice Ruling</i>			3M Canada Ltd	Statutory	376
Payment for loss of wages, future earnings and legal fees as a result of lay-off due to contracts 1979—			Statistics Canada		
Rondeau R	5	73,486	Payment for damage to personal effects. Dress torn by a protruding piece of office equipment. Equipment has been relocated—		
<i>Authority—Departmental</i>			Bitelli S	10	117
Payment for past benefits which the government failed to deduct on behalf of the employee—					<u>493</u>
James D	5	2,900			
Payment for lost nitrogen cylinder—			TRANSPORT		
Field's Welding & Industrial	5	236	DEPARTMENTAL ADMINISTRATION PROGRAM		
Supplies Ltd		<u>76,622</u>	Sundry payment under \$100 (1)	1	80
			MARINE TRANSPORTATION PROGRAM		
			<i>Authority—Departmental</i>		
			Payment of expenses relative to allowances paid to residents of Baie Comeau Que following dredging activities—		
			Public Works Canada	10	3,500
					<u>3,580</u>

SECTION 36

1981-82

PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Province

CONTENTS

	<i>Page</i>
Miscellaneous payments by province	36.3
Federal-provincial shared-cost programs by province	36.8

MISCELLANEOUS PAYMENTS BY PROVINCE FINANCE

Fiscal transfer payments to the provinces by activity

Provinces	Statutory subsidies	Fiscal equalization	1971 Undis- tributed income	Reciprocal taxation	Public utilities	Youth allowance recovery	Sales tax reduction	Total
Newfoundland	9,758,400	466,603,000	4,087	7,947,324	8,914,538		(699,843)	492,527,506
Prince Edward Island	669,589	111,454,000		2,936,114	1,388,938		(161,853)	116,286,788
Nova Scotia	2,259,171	554,555,000	7,448	32,435,058			(1,301,210)	587,955,467
New Brunswick	1,836,305	437,713,000		9,779,700			(601,366)	448,727,639
Quebec	4,677,461	2,399,604,000	3,035,671	37,493,677	3,329,488	(203,856,120)		2,244,284,177
Ontario	6,062,815		651,384	50,776,030	8,341,526		(4,392,930)	61,438,825
Manitoba	2,173,904	404,611,000	20,620		5,620,120		13,267	412,438,911
Saskatchewan	2,159,375	103,697,000	(17,168)		190,456		(93,428)	105,936,235
Alberta	3,497,415		264,059		54,867,085			58,628,559
British Columbia	2,493,891		119,373		5,102,038		(1,837,120)	5,878,182
Northwest Territories					396,273			396,273
Yukon Territory					348,596			348,596
	35,588,326	4,478,237,000	4,085,474	141,367,903	88,499,058	(203,856,120)	(9,074,483)	4,534,847,158

LABOUR

Government Employees Compensation

Payments of compensation respecting Government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, Statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation (CBDC) who contracted silicosis prior to acquisition by the Corporation

	\$
Net expenditures <i>re</i> employment injury claims for public service employees	18,634,791*
Federal Government's net share of administration expenses of provincial boards	3,101,486
Merchant seamen compensation	10,980
Total net expenditures	21,747,257

* Includes \$9,278 compensation to Quebec casual employees TB 1979-29 dated August 24, 1979.

Compensation and Administration Expenses

The claims of Federal employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Board from funds advanced by the federal government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the Workers' Compensation Board of Alberta. Details of transactions resulting in the above-mentioned expenditures follow:

Provinces	Compensation payments	Adminis- tration expenses	Total payments
	\$	\$	\$
Newfoundland	301,084	28,124	329,208
Prince Edward Island	120,680	16,976	137,656
Nova Scotia—Federal	1,264,423	213,649	1,478,072
Nova Scotia—CBDC	8,315,149	754,093	9,069,242
Nova Scotia—Old silicosis	506,761		506,761
New Brunswick	448,224	98,386	546,610
Quebec	4,412,200	671,670	5,083,870
Ontario	6,640,708	1,341,796	7,982,504
Manitoba	532,393	67,200	599,593
Saskatchewan	1,292,853		1,292,853
Alberta	2,242,081	164,218	2,406,299
British Columbia	2,015,553	425,899	2,441,452
Payments respecting locally engaged employees outside Canada			
Supplementary compensation to certain widows and dependent children of seamen	11,485		11,485
Compensation to Quebec casual employees TB 1979-29	10,980		10,980
Reimbursement to WCB for overpayments of compensation	9,278		9,278
Excess monies paid to claimants (subrogation cases)	14,662		14,662
Salary recovered and returned to OGD's (subrogation cases)	307,069		307,069
Legal, medical, professional expenses (subrogation cases)	88,825		88,825
	21,975		21,975
	28,556,383	4,126,668	32,683,051
<i>Less: recoveries</i>			
Administration expenses recovered from Crown Agencies		1,025,182	1,025,182
Claim costs recovered from Crown Agencies	9,175,190		9,175,190
Recoveries from responsible third parties (subrogation)	717,234		717,234
Overpayments of compensation recovered from claimants	18,187		18,187
	9,910,611	1,025,182	10,935,793
Net expenditures	18,645,772	3,101,486	21,747,258

NATIONAL HEALTH AND WELFARE

Payments under the Hospital Insurance and Diagnostic Services Act (in thousands of dollars)

Provinces and territories	Hospital insurance
Newfoundland	345
Prince Edward Island	78
Nova Scotia	750
New Brunswick	(270)
Ontario	10,479
Manitoba	1,330
Saskatchewan	1,359
Alberta	3,178
British Columbia	2,147
Total provinces	19,396
Northwest Territories	96
Yukon Territory	20
Total	19,512

The Hospital Insurance and Diagnostic Services Act was established in 1957 to enable the payment of contributions by Canada towards the cost of eligible hospital and diagnostic services incurred by the provinces. Agreements were made with all the provinces and territories, but under a federal-provincial agreement, the Province of Quebec subsequently opted out of the program in the fiscal year 1962-63.

On April 1, 1977, the method of determining and paying contributions in respect of the Hospital Insurance and Diagnostic Services Act was changed with the introduction of the established programs financing arrangements included under Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Federal contributions now take the form of a transfer of a predetermined number of tax points (and associated equalization) and, in addition, the payment of a predetermined base amount of cash escalated on the basis of growth of the GNP and population. Consequently, the payments (recoveries) made during the fiscal year 1981-82 under the Hospital Insurance and Diagnostic Services Act reflect only adjustments of costs incurred prior to April 1, 1977.

Payments under Federal-Provincial Fiscal Arrangements and Established Programs

Financing Act, 1977 (in thousands of dollars)

Provinces and territories	Hospital insurance	Medical care	Extended health care services	Total 1981-82
Newfoundland	74,441	25,626	17,427	117,494
Prince Edward Island	15,793	5,437	3,697	24,927
Nova Scotia	108,878	37,489	25,500	171,867
New Brunswick	90,278	31,082	21,145	142,505
Quebec	519,005	178,692	188,635	886,332
Ontario	1,043,819	359,385	256,613	1,659,817
Manitoba	130,913	45,075	30,677	206,665
Saskatchewan	124,587	42,898	29,150	196,635
Alberta	236,841	81,542	64,279	382,662
British Columbia	284,378	97,910	80,646	462,934
Total provinces	2,628,933	905,136	717,769	4,251,838
Northwest Territories	4,967	1,710	1,285	7,962
Yukon Territory	2,453	846	650	3,949
Total	2,636,353	907,692	719,704	4,263,749

Effective April 1, 1977, the federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which are estimated at \$3.6 billion in 1981-82, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the GNP and population, including amounts for partial compensation for funds which would have been received under the 1972 Revenue Guarantee Program.

Payments under the Health Resources Fund Act (in thousands of dollars)

Provinces and territories	Approved projects	Payments	Balance to be paid
Newfoundland	30,132	30,132	
Prince Edward Island	1,805	1,805	
Nova Scotia	36,903	36,903	
New Brunswick	13,174	13,174	
Quebec	101,273	101,273	
Ontario	140,911	140,911	
Manitoba	16,684	16,684	
Saskatchewan	20,113	20,113	
Alberta	29,242	29,242	
British Columbia	33,559	33,559	
Total provinces	423,796	423,796	
Northwest Territories	113	113	
Total	423,909	423,909	

The Health Resources Fund Act was passed in 1966 to provide for the establishment of a Fund of up to 500 million dollars, to be used to contribute to provinces a portion of the cost of the planning, designing, acquiring, construction or renovating of a school, hospital or other institution to be used to improve the quantity, quality, education and utilization of personnel in the health professions and allied disciplines in order to meet the overall needs for trained people.

During 1978-79, the Act was amended to limit payments to projects authorized prior to November 4, 1978.

Final payments under the Act totalling \$5,981 were made during 1981-82.

Payments under the Canada Assistance Plan (in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (-)
	1982	1981	
Newfoundland	59,462	52,478	6,984
Prince Edward Island	16,181	12,470	3,711
Nova Scotia	70,748	60,485	10,263
New Brunswick	89,954	78,511	11,443
Quebec ⁽¹⁾	678,675	586,739	91,936
Ontario	618,661	533,533	85,128
Manitoba	84,743	69,281	15,462
Saskatchewan	87,034	72,175	14,859
Alberta	239,748	155,010	84,738
British Columbia	341,441	313,581	27,860
Total provinces	2,286,647	1,934,263	352,384
Northwest Territories	8,581	6,570	2,011
Yukon Territory	2,393	468	1,925
Total	2,297,621	1,941,301	356,320

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

⁽¹⁾ The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for special welfare programs of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

(in thousands of dollars)	1981-82	1980-81
Cash payments	678,675	586,739
5 tax abatement units (estimated value)	314,300	264,555
	992,975	851,294

NATIONAL HEALTH AND WELFARE—Continued

Details of Payments under the Family Allowances Act

(in thousands of dollars)

Provinces and territories	Year ended March 31, 1982			Year ended March 31, 1981		
	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland.....	98	203	61,262	97	208	56,644
Prince Edward Island.....	19	38	11,264	19	38	10,441
Nova Scotia.....	130	244	73,741	131	250	68,304
New Brunswick.....	111	213	64,260	112	219	59,642
Quebec.....	966	1,727	513,007	969	1,761	473,826
Ontario.....	1,270	2,316	699,446	1,281	2,362	644,797
Manitoba.....	150	292	87,851	150	296	80,782
Saskatchewan.....	144	292	87,364	144	294	79,765
Alberta.....	345	656	195,214	335	645	172,740
British Columbia.....	397	725	217,954	395	726	196,651
Total provinces.....	3,630	6,706	2,011,363	3,633	6,799	1,843,592
Northwest Territories.....	8	19	5,893	8	20	5,300
Yukon Territory.....	4	8	2,264	4	7	2,015
Total.....	3,642	6,733	2,019,520	3,645	6,826	1,850,907

Summary of payments under the Family Allowances Act

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1978.....	3,595	7,140	2,122
1979.....	3,611	7,011	2,093
1980.....	3,631	6,915	1,726
1981.....	3,645	6,826	1,851
1982.....	3,642	6,733	2,020

Federal family allowances are paid in respect of children under the age of 18. Although payment is normally made to a parent, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. The federal monthly rate of family allowances per child was \$23.96 in 1981 and \$26.91 in 1982. Special allowances were \$33.63 a month in 1981 and \$37.65 a month in 1982.

A provincial government may request the federal government to vary the family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1982, there were 3,641,791 families and agencies receiving an average of \$50.78 on behalf of 6,732,593 eligible children.

Child Tax Credit is an income tested benefit designed to assist low and middle income families with children. The basic amount of 1981 Child Tax Credit is \$261.00 and is reduced by 5% of family income above \$23,470. The first payments under the Child Tax Credit program provided by amendments to the Income Tax Act in December 1978 were made in 1979 on the basis of net family income in the 1978 taxation year. Payments applicable to taxation years 1979, 1980 and 1981 were made from April 1, 1981 to March 31, 1982 amounted to \$14,855,594, \$667,174,832 and \$290,710,685 respectively, a total of \$972,741,110.

Summary of payments under the Old Age Security Act
(in millions of dollars)

	Year ended March 31				
	1982	1981	1980	1979	1978
Old age security pension.....	6,140	5,322	4,679	4,131	3,668
Guaranteed income supplement.....	2,242	1,918	1,495	1,234	1,078
Spouse's allowance.....	203	178	146	126	115
	8,585	7,418	6,320	5,491	4,861

A full or partial basic old age security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have no other income or only a limited amount. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, their combined income is taken into account. In 1981, the guaranteed income supplement was increased by \$15.13 per month per household. This increase guarantees pensioner couples an income which is greater than Statistics Canada's low-income level. The income guarantee for single pensioners remains below the Statistics Canada low-income level.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is between 60 and 65 years of age and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the guaranteed income supplement.

Effective from November 1979, the spouse's allowance may continue to be paid, following the death of the pensioner spouse, until the surviving spouse reaches age 65 or remarries, provided the allowance was payable for the month in which the pensioner died. Entitlement is based on the surviving spouse's income only. This applies to all eligible surviving spouses of pensioners who have died since the program began in October 1975.

All benefits under the Old Age Security program are subject to change in January, April, July and October of each year based on increases in the consumer price index.

The benefits in effect as at April 1, 1982 were as follows:

	\$
Basic OAS pension.....	232.97
Maximum GIS—	
Single person.....	233.89
Married person—Spouse not a pensioner.....	233.89
Married couple—Both pensioners.....	180.32
Maximum monthly—	
Spouse's allowance.....	413.29

In March 1982, there were 2,368,569 old age security pensioners, of whom 1,256,813 or 53% were also receiving a supplement; the average supplement paid was \$157.36. In addition there were 87,103 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance was \$209.21.

NATIONAL HEALTH AND WELFARE—Concluded

Details of payments under the Old Age Security Act (in thousands of dollars)

Provinces and territories	Year ended March 31, 1982		Year ended March 31, 1981	
	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	48	199,587	47	170,938
Prince Edward Island	16	61,651	15	53,726
Nova Scotia	99	370,871	96	320,250
New Brunswick	76	287,381	74	247,417
Quebec	604	2,246,070	586	1,927,193
Ontario	890	2,940,626	866	2,548,146
Manitoba	127	445,197	125	388,279
Saskatchewan	122	426,706	119	370,455
Alberta	167	578,441	162	502,280
British Columbia	304	1,017,090	295	879,799
Total provinces	2,453	8,573,620	2,385	7,408,483
Northwest Territories	1	5,907	1	4,929
Yukon Territory	1	2,749	1	2,371
International	1	3,034	1	2,022
Total	2,456	8,585,310	2,388	7,417,805

* Includes recipients of spouse's allowance.

** Includes old age security, guaranteed income supplement and spouse's allowance.

Details of New Horizons payments (in thousands of dollars)

Provinces and territories	Year ended March 31, 1982		Year ended March 31, 1981	
	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	56	244	49	244
Prince Edward Island	21	83	22	77
Nova Scotia	86	493	81	481
New Brunswick	78	450	63	443
Quebec	513	3,321	562	3,028
Ontario	513	4,146	533	4,003
Manitoba	78	617	86	623
Saskatchewan	190	678	187	594
Alberta	141	835	143	867
British Columbia	212	1,485	202	1,396
Total provinces	1,888	12,352	1,928	11,756
Northwest Territories	2	29	9	27
Yukon Territory			1	5
Total	1,890	12,381	1,938	11,788

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

REGIONAL ECONOMIC EXPANSION

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for; programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs

	\$
Grants—	
Others	215,939
Contributions—Development opportunity initiatives:	
Newfoundland	35,070,847
Nova Scotia	55,421,619
New Brunswick	44,785,915
Quebec	97,697,582
Ontario	33,890,953
Manitoba	17,795,109
Saskatchewan	25,418,447
Alberta	5,991,195
British Columbia	23,914,325
Northwest Territories	537,838
Yukon Territory	1,285,700
	341,809,530

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:

Industrial incentives:	
Newfoundland	1,912,060
Prince Edward Island	2,142,802
Nova Scotia	7,500,373
New Brunswick	7,054,923
Quebec	74,744,722
Ontario	11,692,104
Manitoba	14,874,786
Saskatchewan	5,809,496
Alberta	190,938
British Columbia	784,784
Northwest Territories	87,443
Yukon Territory	219,210
	127,013,641

Comprehensive rural area development programs:	
Prince Edward Island comprehensive development plan	19,921,961

Agricultural and Rural Development Act	
Cost shared program:	
Newfoundland	37,870
Agricultural and Rural Development Act	
Special ARDA:	
Manitoba	3,237,362
Saskatchewan	5,029,635
British Columbia	3,354,101
Northwest Territories	2,203,301
Yukon	988,432
	14,812,831

PFRA capital projects:	
Manitoba	858,122
Saskatchewan	4,577,819
Alberta	3,019,188
	8,455,129

Program and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Nova Scotia	4,079
Newfoundland development corporation	326,406
Summer youth employment program	713,432
Atlantic provinces management training agreement	525,513
Federal management strategy	3,544
Atlantic provinces physical distribution advisory services	100,000
	1,668,895

Total—Vote 10	513,939,875
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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE

Summary of federal-provincial shared-cost programs by department

Year ended March 31, 1982

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Adverse weather guaranteed loan defaults.....				
Aid to universities for expansion or enlargement to existing veterinary teaching facilities.....				
Contributions for rabies				5
Contributions to 4-H clubs	10 10 (1)	5 5 (1)	11 11 (1)	5 5 (1)
Crop damage migratory birds				
Crop insurance	9 8 61	1,105 911 5,087	200 157 1,231	505 225 1,025
Freight on livestock shipments to and from the Royal Winter Fair, Toronto		7 7 (1)	3 3 (1)	2 3 (1)
Storm damage assistance to the greenhouse growers				
Fodder transportation assistance.....				
Departmental total	19 18 61	1,117 923 5,087	214 171 1,231	512 233 1,030
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower		126 792	121 814	67 538
Cooperative education	2 56	36	133 271	9 24 80
Departmental total	2 56	126 828	254 1,085	9 91 618
ENERGY, MINES AND RESOURCES				
Aeromagnetic survey	701 1,399	30		69
Canada-Saskatchewan heavy oil				
Conservation and renewable energy demonstration projects	879 700 1,842			793 444 1,268
Energy buses	1 54		17	19 130
Geophysical survey data—Iskwasum, Manitoba.....				
Manitoba non-renewable mineral resource evaluation				
Newfoundland mineral development program.....	1,373 1,468 6,861			

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	107				17	124			124
1,065	3,094		2,633			2,633			2,633
			2,879			7,038			7,038
	122	1				123			123
2	66	2	1			71			71
123	991	18		1		1,156			1,156
	62	23	25	28	12	181			181
9	62	23	25	28	3	181			181
(1)	(1)	(1)	(1)	(1)	(1)	(1)			(1)
		194	166	234		594			594
		255	760	808		1,823			1,823
		864	2,108	2,076		5,048			5,048
	15,982	11,235	52,867	31,818	2,129	115,850			115,850
4,300	13,397	9,852	42,241	27,259	1,782	100,132			100,132
25,457	73,492	69,194	268,671	165,936	13,382	623,536			623,536
18	3	31	6	24		94			94
13		27	19	21		93			93
(1)	(1)	(1)	(1)	(1)		(1)			(1)
	21					21			21
	68					68			68
	153	1,364	911			2,428			2,428
	153	1,364	911			2,428			2,428
18	16,169	11,484	53,064	32,104	2,141	116,842			116,842
4,324	13,699	11,523	46,590	28,116	1,785	107,382			107,382
26,645	77,905	71,440	274,587	168,013	13,399	639,398			639,398
	1				5	6			6
1,028	1,146	426	352	500	493	4,259			4,259
4,858	8,713	2,565	2,134	3,464	2,396	26,274			26,274
	37					9			9
	1,679		17		161	196			196
						2,300			2,300
1,028	1,183	426	352	500	493	4,455			4,455
4,858	10,392	2,565	2,151	3,464	2,557	28,574			28,574
3,893	863	673	479	164	848	701	4,961		701
						8,418			13,379
			418			418			418
			4,805			4,805			4,805
	2,097	373	375		640	5,157	368	198	5,723
9	1,421	88	472		490	3,615	156	117	3,888
	3,537	461	896		1,857	9,887	524	315	10,726
		56	23	63		142			142
26	19	13	29	31	18	156			156
141	130	69	91	94	103	812			812
		142				142			142
		142				142			142
		755				755			755
						1,373			1,373
						1,468			1,468
						6,861			6,861

Summary of federal-provincial shared-cost programs by department—Continued
Year ended March 31, 1982
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENERGY, MINES AND RESOURCES—Concluded				
Nova Scotia coal resource evaluation project			212	
Nova Scotia mineral development program			270	
			270	
Nova Scotia Tidal Power			12,500	
			12,500 ⁽²⁾	
			25,000	
Renewable energy development program				
		4,480		
Atomic Energy Control Board				
Departmental total	2,252		12,770	793
	2,870		12,500	463
	10,156	4,510	25,499	1,467
ENVIRONMENT				
Basse Côte Nord agreement				
Canada/Manitoba beaver co-operative agreement				
Canada/Ontario Great Lakes water quality agreement				
Canada/Saskatchewan subsidiary agreement on the Qu'Appelle Valley				
Climate program with the province of Quebec				
Crop depredation agreement				
Delta project Manitoba ⁽³⁾				
Downtown riverbank acquisition—ARC agreement				
Executive interchange agreement				
Flood risk mapping agreement			63	2
			134	191
			324	658
Forest engineering research institute of Canada				
Fraser River estuary				
Fraser River flood control agreement				
Holy Trinity Church				
James Bay agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
						212			212
						270			270
						270			270
						12,500			12,500
						12,500⁽²⁾			12,500⁽²⁾
						25,000			25,000
						4,480			4,480
	1,063		147			1,210			1,210
	1,058⁽²⁾		276			1,334⁽²⁾			1,334⁽²⁾
	5,024		2,353			7,377			7,377
	3,160	571	545	63	640	20,794	368	198	21,360
26	2,498	101	1,195	31	508	20,192	156	117	20,465
4,043	9,554	2,100	8,624	258	2,808	69,019	5,485	315	74,819
305						305			305
305						305			305
1,160						1,160			1,160
		10				10			10
		10				10			10
	1,198					1,198			1,198
	1,176					1,176			1,176
	4,231					4,231			4,231
			406			406			406
			47			47			47
			681			681			681
462						462			462
411⁽²⁾						411⁽²⁾			411⁽²⁾
873 ⁽²⁾						873 ⁽²⁾			873 ⁽²⁾
		142	195	142		479			479
		156	240	304		700			700
		1,543	3,019	3,843		8,405			8,405
		865				865			865
		358				358			358
		133				133			133
		830				830			830
								4	4
							20		20
300	789	381	140			1,675			1,675
619	638	235	213			2,030			2,030
2,433	2,266	846	689			7,216			7,216
1,400						1,400			1,400
1,000						1,000			1,000
6,774						6,774		169	6,943
					173	173			173
					83	83			83
					309	309			309
					4,368	4,368			4,368
					4,353	4,353			4,353
					45,690	45,690			45,690
			30			30			30
			30			30			30
48						48			48
35						35			35
114						114			114

Summary of federal-provincial shared-cost programs by department—Continued
Year ended March 31, 1982
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT—Concluded				
MacKenzie River Basin				
Montreal area flooding				
Okanagan Basin implementation agreement				
PEI National Park—Purchase of land		116 116		
Prairie provinces water board				
Qu'Appelle Valley agreement				
Sturgeon Bank agreement				
Departmental total		116 116	63 134 324	2 191 658
FISHERIES AND OCEANS				
Carnation Creek project				
Construction of foot bridge at Greens Pond, Nfld	54 54			
Industrial development	5,973	716	2,904	2,060
Pacific hake flesh quality				
Prawn survey and shrimp exploration				
Departmental total ..	54 6,027	716	2,904	2,060
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	5,596 4,195 38,943			
Cree-Kativik school board (James Bay agreement)				
Eastern Quebec agreement				
Economic development wildlife agreement				
Forest protection agreement				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
			4	18	11	33			33
			13	56	35	104			104
			38	162	100	300			300
850						850			850
1,004						1,004			1,004
7,190						7,190			7,190
					348	348			348
					573	573			573
					2,396	2,396			2,396
						116			116
						116			116
		73	73	73		219			219
		75	75	75		225			225
		379	379	379		1,137			1,137
			632			632			632
			605			605			605
			5,537			5,537			5,537
					102	102			102
					777	777			777
3,365	1,987	964	1,480	233	4,900	12,994			12,994
3,374	1,814	599	1,193	435	5,146	13,002			13,006
18,544	6,497	4,473	10,373	4,384	49,272	94,641		4	94,830
								189	
					1	1			1
					53	53			53
					54	54			54
						54			54
						54			54
	102					102			102
	50					50			50
915	563	14			482	13,627			13,627
					12	12			12
					12	12			12
					8	8			8
					312	312			312
					1,051	1,051			1,051
	102				21	123			123
	50				365	469			469
915	563	14			1,599	14,798			14,798
						5,596			5,596
						4,195			4,195
						38,943			38,943
16,402						16,402			16,402
17,446						17,446			17,446
55,075						55,075			55,075
46						46			46
53 ⁽²⁾						53 ⁽²⁾			53 ⁽²⁾
232 ⁽²⁾						232 ⁽²⁾			232 ⁽²⁾
		141				141			141
		150				150			150
		1,545				1,545			1,545
	119					119			119
	108 ⁽²⁾					108 ⁽²⁾			108 ⁽²⁾
	1,013 ⁽²⁾					1,013 ⁽²⁾			1,013 ⁽²⁾

Summary of federal-provincial shared-cost programs by department—Continued
Year ended March 31, 1982
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
Indian policing agreement		11	102	
	12	10	51	
	31	105	217	
James Bay agreement				
Joint school—Indian and Inuit affairs				
Natural resources agreement				
Roads on and to reserves				
Social services				
Social services—Child care agreement				
Tripartite Indian services				
Departmental total	5,596	11	102	
	4,207	10	51	
	38,974	105	217	
INDUSTRY, TRADE AND COMMERCE				
Metric	73	28		51
	162	89		197
Tourism	17	144	148	151
	66	66	2,836	68
	207	313	3,146	315
Departmental total	90	172	148	202
	66	66	2,836	68
	369	402	3,146	512
JUSTICE				
Justice program	662	88	956	808
	460	78	848	634
	2,643	651	5,190	4,142
Departmental total	662	88	956	808
	460	78	848	634
	2,643	651	5,190	4,142
NATIONAL DEFENCE				
Defence services program	38	31	96	181
	29	29	82	
	1,287	476	2,928	1,868
Departmental total	38	31	96	181
	29	29	82	
	1,287	476	2,928	1,868
NATIONAL HEALTH AND WELFARE				
Blind persons allowance		10	147	
	5,418	1,006	9,424	7,690
Canada assistance plan	59,462	16,181	70,748	89,954
	52,478	12,470	60,485	78,511
	502,533	107,880	523,774	617,598
Disabled persons allowance			12	1
	6,466	3,039	15,416	16,025

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		327 178 1,010	22 309 1,898	261 294 1,939	128 333 1,497	851 1,187 6,697	2 2	34 80 314	887 1,267 7,013
8,000 1,247 9,247						8,000 1,247 9,247			8,000 1,247 9,247
		2,195 4,216 11,054				2,195 4,216 11,054			2,195 4,216 11,054
	200 200 2,647					200 200 2,647			200 200 2,647
		810 485 4,400				810 485 4,400			810 485 4,400
	10,349 10,375 88,200					10,349 10,375 88,200			10,349 10,375 88,200
	5,634 4,543 17,933	200 301 4,455				5,834 4,844 22,388			5,834 4,844 22,388
	591 577 1,839					591 577 1,839			591 577 1,839
24,448 18,746 64,554	16,893 15,803 111,632	3,673 5,330 22,464	22 309 1,898	261 294 1,939	128 333 1,497	51,134 45,083 243,280	2 2	34 80 314	51,170 45,163 243,596
			45	135	178	510		35	545
240			146	428	455	1,717	42	78	1,837
327 153 1,206	225 4,550 5,379	34 74 1,988	24 65 207	147 117 686	312 2,385 3,217	1,529 10,380 16,664	19 13 98	26 25 130	1,574 10,418 16,892
327 153 1,446	225 4,550 5,379	34 74 1,988	69 65 353	282 117 1,114	490 2,385 3,672	2,039 10,380 18,381	19 13 140	61 25 208	2,119 10,418 18,729
7,737 7,012 40,749	10,680 9,628 58,759	1,433 1,317 7,977	1,665 1,307 7,512	2,967 2,639 15,140	3,696 3,381 20,132	30,692 27,304 162,895	457 425 1,972	115 102 432	31,264 27,831 165,299
7,737 7,012 40,749	10,680 9,628 58,759	1,433 1,317 7,977	1,665 1,307 7,512	2,967 2,639 15,140	3,696 3,381 20,132	30,692 27,304 162,895	457 425 1,972	115 102 432	31,264 27,831 165,299
525 478 17,046	716 638 22,208	161 95 3,256	110 90 2,762	195 166 6,478	240 207 7,606	2,293 1,814 65,915	70 21 350	66 22 165	2,429 1,857 66,430
525 478 17,046	716 638 22,208	161 95 3,256	110 90 2,762	195 166 6,478	240 207 7,606	2,293 1,814 65,915	70 21 350	66 22 165	2,429 1,857 66,430
17,864	(13) 13,599	6 3,997	2 3,261	15 4,955		167 72,947			167 73,389
678,675 586,739 2,211,149	618,661 533,533 4,658,231	84,743 69,281 654,243	87,034 72,175 632,558	239,748 155,010 1,286,381	341,441 313,581 2,225,552	2,286,647 1,934,263 13,419,899	8,581 6,570 50,103	2,393 468 11,261	2,297,621 1,941,301 13,481,263
70,025	3 60,626	12 8,457	1 6,023	55 14,305		84 215,738	197	26	84 215,961

Summary of federal-provincial shared-cost programs by department—Continued
 Year ended March 31, 1982
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL HEALTH AND WELFARE—Concluded				
Health Resources Fund Act			2,995	
		1,641	6,529	924
	30,132	1,805	36,903	13,174
Hospital Insurance and Diagnostic Services Act				
	345	78	750	(270)
	2,262	(75)	(63)	(501)
	415,399	79,399	628,769	508,470
Nursing home care ⁽⁵⁾				
Old age assistance				
	(19)			
	23,632	3,850	25,001	27,382
Services to young offenders				659
				539
				3,268
Unemployment assistance				
	46,093	3,190	14,884	12,211
Vocational rehabilitation of disabled persons				
	810	178	2,414	3,009
	697	134	1,836	1,446
	4,022	1,165	13,329	10,534
Departmental total	60,617	16,437	76,907	93,352
	55,418	14,180	68,946	80,920
	1,033,695	201,334	1,267,500	1,216,352
PUBLIC WORKS				
Public Works program				
Canada Mortgage and Housing Corporation	20,332	1,245	18,837	8,348
	8,760	1,276	14,963	5,391
	29,092	2,521	33,800	13,739
Departmental total	20,332	1,245	18,837	8,348
	8,760	1,276	14,963	5,391
	29,092	2,521	33,800	13,739
REGIONAL ECONOMIC EXPANSION				
Regional Economic Expansion program ⁽⁸⁾	35,940	19,740	55,422	44,886
	39,093	30,332	43,696	50,856
	453,622	270,655	385,303	429,197
Departmental total	35,940	19,740	55,422	44,886
	39,093	30,332	43,696	50,856
	453,622	270,655	385,303	429,197
SECRETARY OF STATE				
Official languages in education provincial and territorial	1,534	728	2,717	14,836
	1,432	663	2,453	12,825
	10,469	5,378	22,545	117,585
Citizenship language instruction for immigrants	14	1	11	
		1		
	16	3	86	2
Citizenship language texts for immigrants			1	
			6	
Post-secondary education payments—72	(815)	(245)	131	(1,720)
	(1,089)	(290)	1,300	(1,311)
	49,939	11,895	167,713	65,030
Post-secondary education payments—77	47,360	10,046	69,272	57,437
	46,191	9,830	68,795	56,300
	196,150	41,308	293,261	239,416
Departmental total	48,093	10,530	72,132	70,553
	46,534	10,204	72,548	67,814
	256,574	58,584	483,611	422,033

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
699	975				1,312	5,981			5,981
2,743	862	966	4	358	3,294	17,321			17,321
101,273	140,911	16,684	20,113	29,242	33,559	423,796	113		423,909
(4)	10,479	1,330	1,359	3,178	2,147	19,396	96	20	19,512
	(3,201)	1,183	2,570	(53)	(948)	1,174	248	32	1,454
394,850	6,341,619	836,015	772,297	1,390,228	1,700,390	13,067,436	27,782	12,708	13,107,926
		225		15		240			240
	122,448	37,225		22,770		182,443			182,443
	(36)					(55)			(55)
132,409	103,498	25,199	24,165	29,664	36,535	431,335			431,335
5,364	14,537				6,120	26,680		624	27,304
38,078	15,966					54,583			54,583
43,442	124,448				6,120	177,278		2,006	179,284
				1		1			1
231,690	198,422	42,163	36,703	61,190	140,779	787,325	3,639	676	791,640
(6)	16,178	3,563	3,109	5,758	3,246	38,265	181	842	39,288
	13,946	2,955	3,401	5,314	1,092	30,821	852		31,673
	124,770	23,393	23,252	41,075	14,342	255,882	1,186	1,726	258,794
684,738	660,830	89,636	91,502	248,684	354,266	2,376,969	8,858	3,879	2,389,706
627,560	561,060	74,628	78,153	160,715	317,019	2,038,599	7,670	500	2,046,769
3,202,702	11,888,572	1,647,376	1,518,372	2,879,810	4,178,366	29,034,079	83,411	28,454	29,145,944
	660 ⁽⁷⁾					660 ⁽⁷⁾			660 ⁽⁷⁾
	249⁽⁷⁾					249⁽⁷⁾			249⁽⁷⁾
	3,259 ⁽⁷⁾					3,259 ⁽⁷⁾			3,259 ⁽⁷⁾
	27,881	3,568	54,909	1,062	1,994	138,176	6,322	93	144,591
	24,168	4,643	50,648	6,880	8,749	125,478	7,552	71	133,101
	52,049	8,211	105,557	7,942	10,743	263,654	13,874	164	277,692
	28,541	3,568	54,909	1,062	1,994	138,836	6,322	93	145,251
	24,417	4,643	50,648	6,880	8,749	125,727	7,552	71	133,350
	55,308	8,211	105,557	7,942	10,743	266,913	13,874	164	280,951
97,698	33,891	18,522	26,506	5,991	23,978	362,574	2,262	1,817	366,653 ⁽⁸⁾
94,352	26,999	21,373	13,097	7,633	30,176	357,607	673	1,706	359,986⁽⁸⁾
941,142	205,234	191,979	144,407	79,375	125,726	3,226,640	4,629	4,039	3,235,308 ⁽⁸⁾
97,698	33,891	18,522	26,506	5,991	23,978	362,574	2,262	1,817	366,653
94,352	26,999	21,373	13,097	7,633	30,176	357,607	673	1,706	359,986
941,142	205,234	191,979	144,407	79,375	125,726	3,226,640	4,629	4,039	3,235,308
86,914	50,846	4,475	1,758	4,251	5,186	173,245	117	165	173,527
93,259	47,867	4,012	1,348	3,724	4,776	172,359	106	103	172,568
902,878	428,241	33,290	13,049	28,691	33,834	1,595,960	597	845	1,597,402
867	1,105		90	622	1,147	3,857			3,857
958	1,790	184	97	590		3,620			3,620
4,501	14,076	781	295	2,994	4,562	27,316			27,316
20	65	18		222		326			326
65	61	21	10			157			157
429	1,083	75	39	494	36	2,162			2,162
	(23,378)	(1,782)	(1,047)	(23,001)	3,022	(48,835)			(48,835)
	(12,158)	(277)	(4)	(18,922)	7,800	(24,951)			(24,951)
1,759,412	1,303,018	178,283	145,056	366,801	189,062	4,236,209			4,236,209
330,202	664,105	83,288	79,265	150,684	180,927	1,672,586	3,158	1,560	1,677,304
324,995	639,175	84,595	77,552	131,867	185,900	1,625,200	3,318	1,411	1,629,929
1,522,601	2,791,956	360,025	330,938	591,833	774,897	7,142,385	14,383	6,228	7,162,996
418,003	692,743	85,999	80,066	132,778	190,282	1,801,179	3,275	1,725	1,806,179
419,277	676,735	88,535	79,003	117,259	198,476	1,776,385	3,424	1,514	1,781,323
4,189,821	4,538,374	572,454	489,377	990,813	1,002,391	13,004,032	14,980	7,073	13,026,085

Summary of federal-provincial shared-cost programs by department—Concluded
Year ended March 31, 1982
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
TRANSPORT				
Transport program	994 ⁽¹⁰⁾⁽¹¹⁾	(10)(11)	202 ⁽¹⁰⁾⁽¹¹⁾	8,583 ⁽¹⁰⁾⁽¹¹⁾
	3,628	1,346	1,518	9,664
	30,781	7,139	32,263	32,917
Departmental total	994		202	8,583
	3,628	1,346	1,518	9,664
	30,781	7,139	32,263	32,917
GRAND TOTAL	174,633	49,371	237,849	228,229
	161,139	58,686	218,547	216,325
	1,863,337	553,124	2,245,001	2,126,593

Year ended March 31, 1982.

Year ended March 31, 1981.

From inception (including 1981-82).

Notes:

(1) Information not available.

(2) Amends reporting in previous year's Public Accounts.

(3) This program expected to continue in 1982-83.

(4) No payment is shown to Quebec since the compensation to that province was made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act, 1964-65. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment was equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol II) for details.

(5) Effective April 1, 1977 the nursing home care benefits agreement ended and federal contributions in respect of this program are now included under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.

(6) No contribution has been made to Quebec as that province has not signed an agreement under the Vocational Rehabilitation of Disabled Persons Act.

(7) Maintenance cost of Perley Bridge. Agreement that the Federal Government pay 75% and the Ontario Government pay 25%.
 Maintenance cost of Macdonald-Cartier Bridge. Agreement that the Federal Government pay 33 ⅓%, the Quebec Government pay 33 ⅓% and the Ontario Government pay 33 ⅓%.

(8) Includes programs in respect to comprehensive rural area development, Agricultural and Rural Development Act (ARDA), development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.

Does not include an amount of \$582 for 1981 and \$32,006 since inception, not allocated by provinces.

(9) To provide funds to the Department of Regional Economic Expansion to cover Transport Canada's share of Government contribution to the Province of Saskatchewan, to assist in extending highways in the northern areas.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
		(9)	(9)	(9)	(9)	9,779			9,779
			7,500			23,656			23,656
		76,655	63,009	55,832	12,499	311,095			311,095
			7,500			9,779			9,779
		76,655	63,009	55,832	12,499	23,656			23,656
						311,095			311,095
1,236,859	1,465,938	216,045	309,938	424,620	582,781	4,926,263	21,633	7,988	4,955,884
1,176,330	1,339,074	208,644	279,502	324,785	569,023	4,552,055	19,934	4,141	4,576,130
8,512,465	16,990,377	2,612,952	2,628,982	4,214,562	5,432,267	47,179,660	124,843	41,353	47,345,856

	\$	\$
British Columbia ..		12,499
Alberta		12,500
Saskatchewan	7,500	22,433
Manitoba		16,471
	7,500	63,903

(10) Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway networks.

	\$	\$	\$
New Brunswick	7,681	9,663	31,009
Newfoundland	580	3,628	29,997
Nova Scotia		1,519	32,061
Prince Edward Island		1,346	6,940
	8,261	16,156	100,007

(11) Contributions, in accordance with federal/provincial agreements approved by Treasury Board to the Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in capital improvements to the intercity bus systems.

	\$	\$
New Brunswick	902	1,908
Newfoundland	414	784
Nova Scotia	202	202
Prince Edward Island		199
	1,518	3,093

SECTION 37

1981-82 PUBLIC ACCOUNTS

Grants and Contributions

(total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of \$25,000 or over)

CONTENTS

	<i>Page</i>
Agriculture.....	37.2
Communications	37.4
Consumer and Corporate Affairs	37.7
Economic Development	37.7
Employment and Immigration	37.8
Energy, Mines and Resources	37.24
Environment.....	37.26
External Affairs.....	37.27
Finance	37.32
Fisheries and Oceans.....	37.32
Indian Affairs and Northern Development.....	37.33
Industry, Trade and Commerce.....	37.49
Justice.....	37.56
Labour	37.56
National Defence.....	37.57
National Health and Welfare	37.57
National Revenue	37.61
Parliament	37.61
Post Office	37.61
Privy Council	37.62
Public Works	37.62
Regional Economic Expansion	37.63
Science and Technology	37.68
Secretary of State	37.78
Solicitor General	37.83
Supply and Services	37.84
Transport	37.84
Treasury Board	37.88
Veterans Affairs	37.88

AGRICULTURE \$690,206,093**Department \$673,737,333****ADMINISTRATION PROGRAM \$89,149***Summer Youth Employment Program \$89,149***AGRI-FOOD DEVELOPMENT PROGRAM \$670,452,499**

Agriculture research in universities and other scientific organizations in Canada \$1,326,000—Nova Scotia Agricultural College Truro NS \$26,500, Universities of: Alberta Edmonton Alta \$39,200, British Columbia Vancouver BC \$122,500, Guelph Guelph Ont \$311,100, Laval Quebec Que \$133,000, Quebec Quebec Que \$30,300, Manitoba Winnipeg Man \$235,000, McGill Montreal Que \$157,000, Saskatchewan Saskatoon Sask \$133,000.

*Grants to assist in the marketing of agricultural products \$20,000**Canadian Horticultural Council \$8,400**Royal Agricultural Winter Fair, Toronto \$100,000**Canadian Western Agribition, Regina \$50,000**Le Salon international de l'agriculture et de l'alimentation \$50,000**Canadian Council on 4-H Clubs \$36,000**Canadian National Livestock Records \$50,000**Federated Women's Institute of Canada \$10,000**Canadian Plowing Council \$10,000**Canadian Agricultural Research Council \$59,824**Contribution to the Province of Newfoundland for the construction of an extension to the St John's West Research Station \$249,148**Canada's fee for membership in the International Commission on Irrigation and Drainage \$3,000**Canada's fee for membership in the International Society for Horticultural Science \$1,691**Contribution to Organization for Economic Co-operation and Development \$18,032*

Producer groups towards the costs of construction of regular cold storages, frost free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council \$3,048,167—Beaver Valley Growers and Packers Inc Clarksburg Ont \$453,333, Centre Maraichère Eugene Guinios Jr Inc Ste-Clothilde Que \$46,123, Davidson Chip Potato Storage Ltd Beeton Ont \$136,167, Eldorado Farms Ltd Redcliff Alta \$199,992, Les Jardins G & R Ltée St-Lin des Laurentides Que \$53,033, Les Producteurs de pommes de terre de Portneuf Inc St Romuald Que \$246,368, M Ryan Produce Cooperative Ltd Ailsa Craig Ont \$84,207, Marcel Ladouceur et Fils Inc Cté Joliette Que \$26,079, Napierville Growers Inc Napierville Que \$213,283, Naramata Co-operative Growers Exchange Naramata BC \$278,063, Okanagan Similkameen Cooperative Growers Association Oliver BC \$372,598, Scotian Gold Cooperative Ltd Kentville NS \$57,376, Valley Growers Inc Chemsford Ont \$100,000, Vernon Fruit Union Vernon BC \$488,918.

Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs \$2,011,647—Calgary Exhibition and Stampede Ltd Calgary Alta \$38,093, Canadian National Exhibition Assoc Toronto Ont \$41,398, Central Canada Exhibition Assoc Ottawa Ont \$33,614, Centre de promotion de l'industrie agricole et alimentaire du Québec Inc (le Salon international de l'agriculture et de l'alimentation) Montreal Que \$47,888, Edmonton Exhibition

Assoc Ltd Edmonton Alta \$46,015, Exposition de Sherbrooke Sherbrooke Que \$25,518, Exposition provinciale de Quebec Quebec Que \$42,438, Maritime Winter Fair Moncton NB \$30,033, Pacific National Exhibition Vancouver BC \$40,085, Regina Exhibition Assoc Regina Sask \$26,701, Royal Agricultural Winter Fair Toronto Ont \$50,395, Société d'agriculture du district de St Hyacinthe St Hyacinthe Que \$30,942, Western Fair Assoc London Ont \$25,315.

*Freight on Livestock shipments to and from the Royal Agricultural Winter Fair, Toronto \$94,066—Province of Manitoba \$31,294.**4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs \$181,235—Province of Alberta \$28,160, Province of Ontario \$62,380.**Canada Grains Council \$92,068*

Producer and Industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production \$726,272—Bright's Wines Ltd St Catharines Ont \$38,467, Canola Council of Canada (The) Winnipeg Man \$207,350, Richardson Seed (Gramineae Holdings) Burnaby BC \$31,182, Universities of: Guelph Guelph Ont \$40,922, Manitoba Winnipeg Man \$154,619.

*Canada's fee for membership in the International Dairy Federation—Canada \$14,496**Commonwealth Agricultural Bureaux \$652,798**Agricultural Stabilization Board Operating Loss \$331,909,072*

Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups, research institutes, universities and provinces in accordance with Federal-Provincial agreements with the Provinces of Quebec, Ontario, and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling, storage and use of both feed grains and forage \$9,215,000—Quebec Ministry of Agriculture \$8,778,731.

*Canada Safety Council in Support of National Farm Safety Week \$4,000**Contribution to Canfarm Co-op Services Limited to assist in the transition to a joint venture with IST-COPA \$1,000,000*

Summer Canada—Student Employment Program \$855,545—A Eagle Ottawa Ont \$32,736, C Loberg Beaverlodge Alta \$28,313, C Thiessen Vancouver BC \$37,452, J Magnan Nicolet Que \$46,216, F Charpentier Lennoxville Que \$25,650, J Lebel Normandin Que \$47,493, N Tremblay Ste Foy Que \$33,591, F Lemay Rivière-du-Loup Que \$31,105, C Carrier Rimouski Que \$33,851.

Contributions to stimulate improvements in the marketing of Canadian Agricultural and food products \$173,928—Canadian Horticultural Council Ottawa Ont \$63,900.

Compensation to producers of wheat, oats, corn, and barley for losses incurred as a result of Canadian embargo on grain sales to the Soviet Union (USSR) during the period January 4, 1980 through July 31, 1980 \$79,244,790

*Livestock Fodder procurement \$102,230**Canadian Chianina Association \$5,000**Contribution to Gainers Inc, to provide management services for the Pan-Ready Poultry (1980) Ltd, turkey processing plant in British Columbia now owned by the growers \$363,000**Emergency Herd Maintenance Assistance Program in Northwestern Ontario \$12,320**Contribution to Canadian Co-op Implements Inc \$6,438,504*

AGRICULTURE—Continued

Contributions to the Provinces of Manitoba, Saskatchewan and Alberta under Federal-Provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl \$593,899—Provinces of: Alta \$234,272, Man \$193,937, Sask \$165,690.

Canadian Jersey Cattle Club \$25,000

Canadian Limousin Association \$5,000

Ontario Plowman's Association \$100,000

Contribution towards the Federal Development Strategy for Prince Edward Island \$141,946—PEI Soil and Crop Improvement Assoc Charlottetown PEI \$100,946.

Ontario Institute for Studies in education \$5,000

Payments to Producers for Named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act \$107,308,610

Provinces under the Crop Insurance Act \$115,850,183—Provinces of: Alta \$31,817,755, BC \$2,129,452, Man \$11,234,497, NB \$505,056, NS \$199,560, Ont \$15,982,408 PEI \$1,105,244 and Sask \$52,867,465.

Loan guarantees under the Farm Improvement Loans Act \$539,077

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the Organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act \$7,747,551

AGRI-FOOD REGULATION AND INSPECTION PROGRAM \$3,192,288

Canada's fee for membership in the Office international des épizooties \$34,905

Canadian Veterinary Medical Association \$3,227

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act \$2,921,962—C Brais Chateauguay Qué \$35,212, R Charbonneau Comté Labelle Qué \$101,644, W H Critchlow Melita Man \$249,340, Ferme Audet et Fils Compton Qué \$295,806, L L Gibson Huron Ont \$58,392, N Guay Argenteuil Qué \$56,813, Hal Hopfner & Sons Ste Rose Man \$71,278, J K Hoepner Morden Man \$34,372, Hungry Horse Ranch Sundree Alta \$42,900, J J Jansen Brownsville Ont \$83,457, G Martineau Coaticook Qué \$68,928, G P McCausland Morten Man \$71,697, B Pedwell Newcastle Ont \$109,081, C Perault St-Esprit Qué \$54,274, E Plunet Bonita Alta \$43,782, J Plunet Bonita Alta \$89,224, S Smith Navan Ont \$102,904, C Vandenberghe Cromer Man \$31,579, R Wright Kirkella Man \$34,552, R G Wright Boissevain Man \$157,788.

Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies \$123,210—Province of Ontario \$122,010.

Payments in the current and subsequent fiscal years for small farm development—Adjustment in accordance with terms and conditions approved by the Governor in Council \$1,095

Compensation in accordance with terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax \$500

Summer Youth Employment Program \$107,389—P Blouin St-Hyacinthe Qué \$32,961, H Whitney St-Hyacinthe Qué \$28,214.

CANADIAN GRAIN COMMISSION PROGRAM \$3,397

Canada's fee for membership in the International Association for cereal chemistry \$3,397

Canadian Livestock Feed Board \$16,468,760

Freight Assistance on feed grain; including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council \$15,145,633—Alberta Wheat Pool Vancouver BC \$203,034, Assoc Coopérative de Normandin Normandin Qué \$72,100, Borden Mercantile Co Victoria BC \$126,960, Bernard Breton St-Narcisse-Neubois Qué \$39,288, Napoléon Breton Ltée St-Bernard de Dorchester Qué \$57,270, J N Brochu Inc St-Isidore Qué \$47,598, Buckfield's Lté Armstrong BC \$60,364, Duncan BC \$306,628, Vancouver BC \$525,357, Burgess Feeds Ltd Agassiz BC \$174,037, Canada Packers Ltd Bridgewater NS \$70,795, Montréal Qué \$51,075, Port Williams NS \$510,374, St-Romuald Qué \$57,075, Summer-side PEI \$162,462, Sussex NB \$459,056, Truro NS \$265,746, Centre Agricole du Nord Inc Notre-Dame-du-Nord Qué \$53,271, Chaîne Coopérative du Saguenay Qué \$114,729, Clark's Chick Hatchery Ltd Burt's Corner NB \$133,418, Clearbrook Grain & Milling Co Ltd Clearbrook BC \$213,096, Comptoir des Cultivateurs Inc Mont-Laurier Qué \$41,390, Consumers Co-Op Assoc Pitt Meadows BC \$38,585, Co-Op Atlantic Moncton NB \$865,977, New Minas NS \$413,095, Truro NS \$308,244, Coopérative Fédérée de Québec Montréal Qué \$1,099,824, Coopérative de Services Agricole D'Abitibi Ouest Lasalle Qué \$138,731, East Chilliwack Fruit Growers Co-Op Assoc Chilliwack BC \$1,439,603, Econ Consulting Ltd Winnipeg Man \$39,935, W A Flemming Ltd Truro NS \$204,996, Antoine Guertin Limitée St-Pie Qué \$48,031, Hillcrest Farms Ltd St John's Nfld \$414,355, Maple Leaf Mills Ltd Calgary Alta \$28,488, Ste-Foy Qué \$50,050, F Ménard Inc L'Ange Gardien Qué \$25,147, Meunerie Cacouna Inc Cacouna Qué \$42,506, Meunerie Coopérative Agricole St-Charles St-Charles Qué \$40,351, Meunerie Charlevoix Enr St-Urbain Qué \$38,484, Meunerie Bernard Landry St-Noel Qué \$27,109, M & H Feeds Inc Surrey BC \$118,892, Moulin Agricole Kénogami Qué \$46,467, Moulées Nadeau Feeds Ltd \$139,757, Nanaimo Farmers Co-Op Assoc Nanaimo BC \$107,291, Nutribec Ltée Duberger Qué \$88,490, Otter District Farmers Institute Aldergrove BC \$203,899, René Poirier Ltée St-Félix de Valois Qué \$25,577, Prince Edward Island Elevator Corp Kensington PEI \$129,499, Purity Feed Ltd Kamloops BC \$29,884, Ralston Purina of Canada Ltd Kentville NS \$187,388, Montréal Qué \$58,035, St-Romuald Qué \$208,235, Truro NS \$339,043, Paul Richard Malartic Qué \$27,602, Ritchie Smith Ltd Abbotsford BC \$598,965, Smith Brokerage Ltd Saint John NB \$403,239, Société Coopérative Agricole Charlevoix La Malbaie Qué \$67,654, Superwest Feeds Division of Robin Hood Multifood Inc Donovans Nfld \$583,109, Sure Crop Feeds Ltd Grindrod BC \$206,127, Surrey Co-Op Assoc Abbotsford BC \$601,203, Top Shelf Feeds Inc Duncan BC \$221,889, United Co-Operative of Ontario Guelph Ont \$28,278, United Feeds Ltd Okotoks Alta \$33,633, United Grain Growers Ltd Vancouver BC \$52,347, Wall & Redekop Feeds Ltd Abbotsford BC \$124,779, Western Commodities Winnipeg Man \$99,393, Western Farms Feeds Ltd Corner Brook Nfld \$59,184.

Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills \$557,896—Nap Breton Ltée St-Bernard Qué \$30,731, J N Brochu Inc St-Isidore Qué \$28,363, E W Caron Ltée Montréal Qué \$39,723, Valmore Lacoste L'Ange Gardien Qué \$34,428, Maurice Lamoureux Ltée St-Isidore Ont \$30,902, L Mercier & Fils Inc St-Roch L'Acadian Qué \$28,274, Ritchie Smith Feeds Inc Abbotsford BC \$27,748, Sure Crop Feeds Ltd Grindrod BC \$25,530.

AGRICULTURE—Concluded

Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia \$443,988—Collwest Grain Products Ltd Collingwood Ont \$40,000, MacEwen Grains Maxville Ont \$111,400, B Munro Feed and Farm Supply Ltd Lancaster Ont \$68,000, Powassan Farm Supplies Powassan Ont \$148,388, Stayner Farmers Co-Operative Co Ltd Stayner Ont \$76,200.

Contributions to elevator operators for expansion of feed grain storage capacity at existing inland elevators in feed grain deficient areas of eastern Canada and British Columbia \$321,243—Entreprises Yvon Gendron Inc (Les) St-Hugues Que \$137,400, Harvex Elevators Inc Kemptville Ont \$28,000, Mais Bazinet Inc (Les) Ste-Madeleine Que \$150,000.

COMMUNICATIONS \$151,585,141

Department \$47,006,116

COMMUNICATIONS PROGRAM \$21,585,828

Grant to the Canadian Radio Technical Planning Board Ottawa Ont \$15,000

Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian Universities \$15,000

Contributions to Canadian enterprises and institutions to assist in the creation of new Telidon operating systems \$6,188,328—Algonquin College Ottawa Ont \$61,275, British Columbia Telephone Co Vancouver BC \$72,856, CVS Canada Videotex Systems Vancouver BC \$26,378, Dominion Directory Co Ltd Burnaby BC \$80,400, Faxtel Information Systems Ltd Toronto Ont \$279,400, The Genesis Group Ottawa Ont \$92,000, Hempton Corp Ottawa Ont \$129,624, London Free Press Printing Co London Ont \$1,082,000, Loyalist College Belleville Ont \$79,141, Manitoba Telephones Winnipeg Man \$961,841, Marlimage Inc Calgary Alta \$43,100, Newfoundland Telephone St John's Nfld \$70,889, Norpak Ltd Kanata Ont \$120,000, Premier Cablesystems Ltd Vancouver BC \$27,729, Sheridan College Oakville Ont \$102,928, St Clair Videotext Design Inc Toronto Ont \$77,500, Tayson Information Technology Calgary Alta \$42,200, TV Ontario Toronto Ont \$210,167, Université du Québec Montréal Qué \$2,117,300, Videotron 1979 Ltée St-Hubert Qué \$431,113.

Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard Government Telecommunications Agency national rates, for the provision of Thin Route Service in the Northwest Territories \$39,875—Bell Canada Ottawa Ont \$39,875.

Contribution to the Canadian Captioning Development Agency to promote the use of captioning through liaison, marketing and development \$200,000—Canadian Captioning Development Agency Toronto Ont \$200,000.

Contribution to the Canadian Law Information Council for the establishment of a clearing house and repository for regulatory decisions \$50,000—Canadian Law Information Council Ottawa Ont \$50,000.

Contributions under the Northern Communications Assistance Program to Canadian National Telecommunications and Bell Canada for improvements in telephone service to communities in the Northwest Territories \$330,295—Northwestel Inc Whitehorse YT \$330,295.

Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland \$2,140,588—International Telecommunications Union Geneva Switzerland \$2,140,588.

International Radio Consultative Committee \$5,702

International Switching Symposium \$10,000

International Special Committee for Radio Interference \$6,798

Summer Youth Employment Program \$129,973—Summer Canada Project La Ronge Alta \$29,818.

Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft \$2,767,569—Telesat Canada Ottawa Ont \$2,767,569.

Contribution to the European Space Agency in respect to the Large Satellite Program to cover the cost associated with the conclusion of the Definition Phase and for participation in the Holding Phase \$3,266,700—European Space Agency Paris France \$3,266,700.

Contribution to the European Space Agency in respect of the Large Satellite Program to cover costs associated with the Development, Manufacture and Operational Phases \$6,420,000—European Space Agency Paris France \$6,420,000.

ARTS AND CULTURE PROGRAM \$25,420,288

Grant to the Fathers of Confederation Building Trust, Charlottetown PEI \$1,438,548—Fathers Confederation Building Trust Charlottetown PEI \$1,438,548.

Grants for arts and cultural service organizations and activities research and support grants \$893,000—Academy of Canadian Cinema Toronto Ont \$32,500, Banff International Festival of Films for TV Banff Alta \$45,000, Canadian Conference of the Art Ottawa Ont \$466,000, Canadian Crafts Council Ottawa Ont \$77,000, Festival Films du Monde Montréal Qué \$180,500, Ottawa International Animation Films for TV Ottawa Ont \$32,500.

Grants to Institutions and Public Authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act \$1,021,078—Beaverbrook Art Gallery Fredericton NB \$65,829, British Columbia Province Museum Victoria BC \$37,080, Glenbow Alberta Institute Calgary Alta \$31,563, Manitoba Museum of Man and Native Winnipeg Man \$28,540, National Museum of Man Ottawa Ont \$68,607, Public Archives of Canada Ottawa Ont \$380,672, Royal Ontario Museum Toronto Ont \$104,839, The Society of Montreal Montreal Que \$88,000, Vancouver Centennial Museum Vancouver BC \$147,257.

Grants to Canadian Non-Profit Cultural Organizations and Institutions for Deficit Reduction Management Development and for Special Cultural Activities of National Significance \$6,234,406—Alberta Ballet Co Edmonton Alta \$61,703, Art Gallery of Ontario Toronto Ont \$70,000, Arts Club Theatre Vancouver BC \$25,000, L'Assemblée Nord Sud de la jeunesse Montréal Qué \$60,000, Assoc of Canadian Television and Radio Artists Toronto Ont \$55,500, The Bastion Theatre Co Victoria BC \$62,467, The Belfry Theatre Victoria BC \$62,467, Les Biennales de Laval Laval Qué \$60,000, Calgary Philharmonic Society Calgary Alta \$25,000, Canadian Assoc of Youth Orchestra Banff Alta \$150,000, The Canadian Broadcasting League Toronto Ont \$50,000, Canadian Crafts Council Ottawa Ont \$89,000, Canadian Independent Record Production Assoc Toronto Ont \$48,000, Canadian League of Composers Toronto Ont \$39,500, Canadian Opera Co Toronto Ont \$228,443, 1981 Canadian Summer Special Olympic Games Ottawa Ont \$25,000, Canadian Theatre Today Saskatoon Sask \$25,000, Centaur Theatre Co Montréal Qué \$25,000, Cie Jean Duceppe Montréal Qué \$25,000, Citadel Theatre Edmonton Alta \$25,000, City of Kingston Kingston Ont \$40,000, Confederation Centre for the Arts Charlottetown PEI \$50,514, La Corp des Artistes Place Royale Qué \$55,000, Creative Canada Creatif Thunder Bay Ont \$250,000, Dance in Canada Ottawa Ont \$25,000, École Nationale de Théâtre Montréal Qué \$25,000, The Edmonton Opera Assoc Edmonton Alta \$25,000, Edmonton Symphony Orchestra Edmonton Alta \$84,441, Equity Showcase Theatre Toronto Ont \$47,600, Festival des Ethnies Ste-Thérèse Qué \$30,000, Festival

COMMUNICATIONS—Continued

des Films du Monde Montréal Qué \$100,000, Festival d'Été de Lanaud Joliette Qué \$47,000, Festival d'Été du Québec Québec Qué \$40,633, Le Festival Lennoxville Lennoxville Qué \$26,839, La Fondation du Théâtre du Nouveau Monde Montréal Qué \$112,500, Fondation St-Denis Montréal Qué \$33,600, Les Châtelaines de Laval Laval Qué \$40,660, Les Grands Ballets Canadiens Montréal Qué \$76,258, Hamilton Philharmonic Orchestra Hamilton Ont \$53,813, The Jack Chambers Memorial Foundation Winnipeg Man \$60,000, Jeunesse Musicales Montréal Qué \$25,000, The London Symphony Orchestra London Ont \$126,808, Manitoba Theatre Centre Winnipeg Man \$30,455, The National Ballet of Canada Toronto Ont \$50,000, National Youth Orchestra Canada Toronto Ont \$38,389, Niagara Symphony Assoc St Catharines Ont \$56,127, Northern Light Theatre Edmonton Alta \$35,839, Nouvelle Cie Théâtrale Montréal Qué \$114,624, Open Circle Theatre Toronto Ont \$26,089, L'Orchestre Symphonique de Montréal Montréal Qué \$171,631, The Photo Electric Arts Toronto Ont \$60,000, Press Theatre St Catharines Ont \$31,242, Regina Symphony Society Regina Sask \$55,196, Winnipeg Ballet Winnipeg Man \$25,000, Salon International du Livre de Québec Ste-Foy Qué \$30,000, Saskatoon Symphony Society Saskatoon Sask \$25,337, The Stratford Shakespeare Festival Stratford Ont \$81,798, Stratford Shakespearean Stratford Ont \$50,000, Sudbury Theatre Centre Sudbury Ont \$81,718, Theatre Aquarius Hamilton Ont \$34,581, Théâtre du Nouveau Monde Montréal Qué \$100,000, Theatre Plus Toronto Ont \$39,335, Thunder Bay Symphony Orchestra Thunder Bay Ont \$67,674, Toronto Arts Production Toronto Ont \$78,828, Toronto Dance Theatre Toronto Ont \$73,725, Toronto Jubilee Festival Toronto Ont \$25,000, Theatre London London Ont \$35,000, The Toronto Symphony Toronto Ont \$50,000, Toronto Theatre Toronto Ont \$50,000, Vancouver Opera Vancouver BC \$120,492, Vancouver Playhouse Vancouver BC \$62,527, Vancouver Symphony Society Vancouver BC \$120,716, Viola Research Society Islington Ont \$25,500, Young Peoples Theatre Toronto Ont \$56,343.

Contribution for the development of the Canadian Book Publishing Industry \$7,330,838—Assoc for the Export of Canadian Books Ottawa Ont \$206,000, Assoc of Canadian Publishers Toronto Ont \$137,057, Biblio Information Montréal Qué \$64,664, Book and Periodical Development Council Toronto Ont \$64,008, Canadian Book Publishers Council Toronto Ont \$56,354, Canadian Telebook Agency Toronto Ont \$116,215, Clarke Irwin and Co Ltd Toronto Ont \$158,408, La Corp des Éditions Fides Montréal Qué \$99,043, Douglas and McIntyre Ltd North Vancouver BC \$110,099, Éditions France Amérique Ltée Montréal Qué \$36,592, Les Éditions Héritage Inc St-Lambert Qué \$344,184, Les Éditions Hurtubise NMH Ltée Lasalle Qué \$138,809, Éditions Internationales Alain Stanké Ltée Montréal Qué \$119,578, Éditions Lemeac Inc Montréal Qué \$107,212, Éditions Libre Expression Ltée Montréal Qué \$99,469, Éditions Marcel Broquet Inc Candiac Qué \$49,975, Éditions Pauline Sherbrooke Qué \$28,955, Les Éditions Projects Inc Sherbrooke Qué \$90,608, Éditions Qué-Amérique Montréal Qué \$111,606, Éditions du Renouveau de Pédagogie Montréal Qué \$96,089, Fernwood Books Toronto Ont \$42,083, Gaetan Morin et Associés Ltée Chicoutimi Qué \$55,957, Gage Publishing Ltd Agincourt Ont \$557,356, General Publishing Co Ltd Don Mills Ont \$318,674, Groupe des éditeurs littéraires francophones d'Amérique du Nord Montréal Qué \$32,000, Guerin Éditeur Ltée Montréal Qué \$227,474, Hancock House Publishing Ltd North Vancouver BC \$48,879, Hayes Publishing Ltd Burlington Ont \$38,055, Hurtig Publishers Ltd Edmonton Alta \$201,357, International Self-Counsel Press Ltd North Vancouver BC \$68,090, James Lorimer and Co Ltd Toronto Ont \$31,617, Lester and Orpen Dennys Ltd Don Mills Ont \$43,691, Librairie Beauchemin Ltée Montréal Qué \$129,286, Lidec Inc Outremont Qué \$115,366, McClelland and Stewart Ltd Toronto Ont \$415,136, McGill-Queen's University Press Montréal Qué \$38,302, Mondia Distribution Inc Laval Qué \$76,979,

Oberon Press Ottawa Ont \$12,778, Optimum Publishing International Montréal Qué \$106,091, Pepperwood Inc West Hill Ont \$56,925, Personal Library Publishers Toronto Ont \$42,675, President and Publisher Furbetz Publications Ltd Vancouver BC \$32,345, Press Porcepel Ltd Victoria BC \$50,000, Presses de L'Université du Québec Sillery Qué \$167,837, Les Productions Amérique Français Ltée Montréal Qué \$117,738, The Rights Agency Scarborough Ont \$16,269, Le Sablier Inc Varennes Qué \$34,601, Société de développement du livre et du périodique Montréal Qué \$116,556, Sogides Ltée Montréal Qué \$343,236, University of BC Press Vancouver BC \$26,152, University of Toronto Press Toronto Ont \$159,111, VLB Éditeur Inc Montréal Qué \$27,220, Western Producer Prairie Books Saskatoon Sask \$80,855, Westland Book Wholesale Ltd Vancouver BC \$91,715, Whitecap Books Ltd Vancouver BC \$39,642, The Young Naturalist Foundation Toronto Ont \$62,212.

Contributions to Canadian non-profit Cultural Organizations and Institutions for Management Development and Capital Assistance \$8,300,452—L'Assoc des directeurs de théâtre Montréal Qué \$42,615, Assoc Québécoise du Jeune Montréal Qué \$33,075, Atlantic Symphony Orchestra Halifax NS \$54,000, Beaverbrook Art Gallery Fredericton NB \$125,360, Cape Breton Miners Foundation Glace Bay NS \$250,000, The Centre in the Square Kitchener Ont \$360,000, Centaur Theatre Co Montreal Que \$25,000, Cinémaèque Québécoise Montréal Qué \$150,000, Espace Libre Inc Montréal Qué \$63,000, Fondation du Théâtre du Nouveau Monde Montréal Qué \$100,000, Globe Theatre Society Regina Sask \$100,000, Godfrey Dean Cultural Centre Yorkton Sask \$100,000, The Guild Hall Society Whitehorse YT \$58,500, Harbour Front Corp Toronto Ont \$536,820, London Regional Children's Museum London Ont \$100,000, Maison de la Danse Montréal Qué \$450,000, Manitoba Theatre Center Winnipeg Man \$90,000, National Native Centre Ottawa Ont \$300,000, Society for the Protection and Preservation of Black Culture Dartmouth NS \$200,000, Stage Directions the Business Conference for Canadian Theatre Toronto Ont \$68,000, Sudbury Theatre Centre Sudbury Ont \$324,512, Théâtre de l'Atelier de Sherbrooke Sherbrooke Qué \$87,000, Théâtre du Bois de Coulonge Québec Qué \$68,040, Thunder Bay Arts Center Thunder Bay Ont \$750,000, Vancouver Art Gallery Vancouver BC \$1,500,000.

Summer Youth Employment Program \$201,966—Communications Development Toronto Ont \$32,400, Inventaire des Archives Privées Montréal Qué \$93,060.

Canada Council \$52,941,000

Payments to the Canada Council \$52,941,000

Canadian Radio-television and Telecommunications Commission \$59,354

Grants towards research under Section 18 of the Broadcasting Act \$59,354

National Film Board \$268,193

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors \$10,000

Payments to film libraries for film distribution services in accordance with agreements \$15,965

Payments to Quebec in respect of reciprocal taxation agreement \$242,228

COMMUNICATIONS—Continued

National Library \$66,258

Association pour l'avancement des sciences et techniques de la documentation \$37,000

International Serials Data System \$21,258

International Federation of Library Associations \$8,000

National Museums of Canada \$9,091,521

Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities \$8,602,700—Agnes Etherington Art Center Kingston Ont \$30,600, Alberni Valley Museum Port Alberni BC \$225,000, Art Gallery of Greater Victoria Victoria BC \$91,000, Art Gallery of Ontario Toronto Ont \$214,000, BC Provincial Museum Victoria BC \$93,127, Canadian Museum Assoc National \$317,500, Canadian Railway Museum Montreal Que \$247,750, Confederation Centre Art Gallery Charlottetown PEI \$132,000, Dalhousie Art Gallery Halifax NS \$31,000, Dugald Costume Collection Man \$324,500, Edmonton Art Gallery Edmonton Alta \$174,800, Gallery Stratford (The) Stratford Ont \$40,050, Glenbow Alberta Institute Calgary Alta \$265,000, Hart House Toronto Ont \$113,000, H R MacMillan Planetarium Vancouver BC \$40,500, Kitchener Waterloo Art Gallery, Kitchener Ont \$25,650, Lands of the Bible Archaeology Foundation Toronto Ont \$40,000, MacDonald-Stewart Art Centre Guelph Ont \$30,000, MacDonald-Stewart Art Gallery Guelph Ont \$29,340, Manitoba Museum of Man and Nature Winnipeg Man \$184,004, Maritime Museum of the Atlantic Halifax NS \$323,000, Maritime Museum of the Great Lakes Kingston Ont \$40,000, McCord Museum Montreal Que \$194,700, Medicine Hat Museum Medicine Hat Alta \$27,000, Ministère des affaires culturelles Quebec Que \$67,500, Moncton Museum Moncton NB \$56,700, Montreal Museum of Fine Arts Montreal Que \$329,520, Morden and District Museum Morden Man \$112,000, Mount St Vincent University Art Gallery Halifax NS \$29,650, Musée d'art contemporain Montreal Que \$117,000, Musée des arts décoratifs de Montreal Que \$171,000, Musée du Quebec Que \$70,000, New Brunswick Museum St John NB \$187,700, Newfoundland Museum St John's Nfld \$125,000, Norman MacKenzie Art Gallery Regina Sask \$96,000, Nova Scotia Museum Halifax NS \$96,550, O'Mista Cultural Society Alert Bay BC \$25,000, Ontario Museum Assoc Toronto Ont \$28,000, PEI Heritage Foundation Charlottetown PEI \$45,000, Provincial Museum of Alberta Edmonton Alta \$187,000, Queen's University Kingston Ont \$33,200, Royal Ontario Museum Toronto Ont \$250,000, Saskatchewan Museums Assoc Regina Sask \$29,500, Saskatoon Gallery & Cons Corp Saskatoon Sask \$96,000, Sir George Williams University Montreal Que \$28,000, L Theater Ottawa Ont \$38,000, Telecommunications Museum of Canada Brantford Ont \$32,000, Thunder Bay NEC Thunder Bay Ont \$270,000, UBC Museum of Anthropology Vancouver BC \$200,000, Ukrainian Museum of Canada Saskatoon Sask \$31,500, Vancouver Art Gallery Vancouver BC \$192,000, Vancouver Museum & Planetarium Vancouver BC \$107,000, Western Development Museum Saskatoon Sask \$201,900, Winnipeg Art Gallery Winnipeg Man \$220,500.

Contributions toward Summer Job Corps, Summer Student Employment and Activities Program \$488,821—D Carriere Montreal Que \$40,631, S Knox Ottawa Ont \$37,399, S McFabe Ottawa Ont \$27,593, P Ragault Montreal Que \$39,904, G Vincent Lachine Que \$39,940.

Public Archives \$2,699

Toronto Trust Cemeteries \$2,699

Social Sciences and Humanities Research Council \$42,150,000

Research Training and Support for Scholars \$15,525,700

Research Grants to promote advanced research \$11,061,176—R Abramovitch Mississauga Ont \$45,712, J G Adair Winnipeg Man \$91,938, L Adey Victoria BC \$30,411, NJ Adler Montreal Que \$67,327, A Ages Waterloo Ont \$36,835, G H Allard Montreal Que \$26,712, D Andrews Ottawa Ont \$59,488, G Anglade Montreal Que \$25,715, C D Arnold Toronto Ont \$45,142, F M Barnard London Ont \$43,723, M Bastarache Moncton NB \$35,156, A H L Baudot Toronto Ont \$28,740, R Bienvenue Winnipeg Man \$25,240, K Bloom Halifax NS \$44,250, P Bouchard Vancouver BC \$25,000, R D Bradley Burnaby BC \$48,610, M Brecher Montreal Que \$63,067, T C Bruneau Montreal Que \$33,200, Y Brunet Montreal Que \$43,195, A Caron Montreal Que \$30,212, P Chinley Vancouver BC \$25,151, P T Chinley Vancouver BC \$25,733, S Churchill Toronto Ont \$65,532, P Churchland Winnipeg Man \$41,931, H Clarke Windsor Ont \$33,400, S A Clarke St John's Nfld \$35,148, S Cote Rimouski Que \$61,735, D R Counts Montreal Que \$29,804, K Craig Vancouver BC \$28,152, D J Crowley Montreal Que \$30,924, M G Dagenais Montreal Que \$69,926, D Doake Wolfville NS \$41,764, P Doob Toronto Ont \$30,302, B H Erickson Toronto Ont \$26,925, N Fahmy-Eid Montreal Que \$39,052, J P Farrell Toronto Ont \$56,103, J G Fitch Victoria BC \$25,537, K Fladmark Burnaby BC \$36,053, R M Flores Vancouver BC \$28,670, E Gibbs Montreal Que \$27,183, L J Goguen Moncton NB \$35,729, T Gouin-Decarie Montreal Que \$52,016, J W Gregory Montreal Que \$31,817, A K Griffiths St John's Nfld \$33,599, J E Grusec Toronto Ont \$28,550, C R Hanyan St Catharines Ont \$32,789, E F Harden Burnaby BC \$28,220, R Hardy Trois Rivières Que \$44,673, M Hardy-Roch Quebec Que \$37,613, C Harlary Montreal Que \$25,916, R J Hathorn Guelph Ont \$29,038, A B Haurie Montreal Que \$49,580, L L Haworth Waterloo Ont \$28,175, B Hayden Burnaby BC \$34,762, W M Hayes Toronto Ont \$46,484, J F Helliwell Vancouver BC \$43,682, C Hickey Edmonton Alta \$26,804, J S Holladay Jr Toronto Ont \$56,153, C Hsiao Toronto Ont \$57,742, V J Hunter Toronto Ont \$26,495, R Hunter-Lougheed Kingston Ont \$28,168, J E Igartua Montreal Que \$30,385, D N Jackson London Ont \$53,649, C S Jones Ottawa Ont \$32,538, S F Kaliski Kingston Ont \$45,882, J D Kayle Montreal Que \$83,094, G S Kealey Halifax NS \$31,178, S Klima Montreal Que \$40,340, D H Knight Waterloo Ont \$62,275, P R Knights Toronto Ont \$26,042, B Lacroix Montreal Que \$33,239, R Lacroix Montreal Que \$28,255, C Laforte Quebec Que \$36,300, R J Landry Moncton NB \$38,944, T Lavoie Chicoutimi Que \$25,000, A Leduc Quebec Que \$27,895, J Lemay Rimouski Que \$27,194, P M Leslie Kingston Ont \$31,715, E D Looke Wolfville NS \$40,000, M E Madaque Quebec Que \$28,260, H B J Maginins Montreal Que \$35,602, N M Malamuth Winnipeg Man \$29,980, P Maranda Quebec Que \$60,360, M P Marchak Vancouver BC \$76,215, W B W Martin St John's Nfld \$50,660, F Mayer Montreal Que \$51,213, I A Mel'cuk Montreal Que \$62,535, N B Miller Toronto Ont \$39,653, A J Mills Toronto Ont \$73,611, W Moser Montreal Que \$30,330, R Mousseon Ottawa Ont \$65,798, D M Musacchio Edmonton Alta \$25,119, B MacDonald Antigonish NS \$25,668, N J MacKinnon Guelph Ont \$41,672, M L McCorkle Vancouver BC \$50,751, M K McKim Guelph Ont \$28,652, R W Neufeld London Ont \$29,284, A Normandeau Montreal Que \$49,206, S P Norris St John's Nfld \$30,152, J M Officer Waterloo Ont \$32,122, J O Orrell Edmonton Alta \$35,208, H J Paddock St John's Nfld \$37,798, G E Parker Toronto Ont \$31,190, D M Pendergast Toronto Ont \$116,069, C Pierre-Jacques Montreal Que \$33,116, M Pinard Montreal Que \$47,674, K O Poewe Lethbridge Alta \$36,760, D L Pokotylo Vancouver BC \$45,202, R W Pollay Vancouver BC \$29,180, R Rope Toronto Ont \$31,434, I Pringle Ottawa Ont \$52,146, R J Ranger Antigonish NS \$32,441, D B Redford Toronto Ont \$78,192, B Reeves Calgary Alta \$27,400, J Reilly

COMMUNICATIONS—*Concluded*

Toronto Ont \$43,188, M L Rivero Ottawa Ont \$57,198, G J Robinson Montreal Que \$68,042, M Ross Waterloo Ont \$27,277, B Roy Montreal Que \$40,278, B G Rule Edmonton Alta \$28,440, E A Safarian Toronto Ont \$35,284, D Saint-Jacques Quebec Que \$30,592, J W Salaff Toronto Ont \$34,838, E Salmon Guelph Ont \$47,380, L Santerre Montreal Que \$49,068, M Scardamalia Toronto Ont \$47,055, P Schliedermann Calgary Alta \$28,707, E Schneiderman Ottawa Ont \$28,701, P A Schouls Edmonton Alta \$38,148, H P Schwarcz Montreal Que \$28,850, J W Shaw Toronto Ont \$42,000, P E Sheriff Montreal Que \$47,763, P L Shinnie Calgary Alta \$121,326, T R Shultz Montreal Que \$46,683, R I Simon Toronto Ont \$63,090, A Small and R J Buck Edmonton Alta \$71,125, K C Smith Toronto Ont \$39,910, G S Tomkins Vancouver BC \$36,245, J R Topic Peterborough Ont \$31,200, J S Traill Toronto Ont \$62,150, J A Tuck St John's Nfld \$55,187, J Unrall Toronto Ont \$43,094, H Urbano Quebec \$26,922, J P Wallot Montreal Que \$32,055, H J Warkentyne Victoria BC \$81,612, D A W Rung Vancouver BC \$39,180, M I Weinfeld Montreal Que \$27,506, H C Wolfart Winnipeg Man \$61,583, T R Wooldridge Toronto Ont \$46,631, H Zeifman Toronto Ont \$27,226.

Concerted Research \$5,287,424—R Arbour Ottawa Ont \$447,113, B Bakker Toronto Ont \$85,786, A Blum Toronto Ont \$197,366, A Cammeron Toronto Ont \$155,905, H Charbonneau Montreal Que \$306,589, W Dean Toronto Ont \$498,942, M J Edwards Ottawa Ont \$100,256, E Gold Halifax NS \$335,870, A K Grayson Toronto Ont \$266,710, F Halpenny Toronto Ont \$809,005, A Johnson Toronto Ont \$216,611, M Juneau Quebec Que \$334,779, M Matte Montreal Que \$151,196, K Matthews St John's Nfld \$58,000, P H Poirier Quebec Que \$160,000, R A Rempel Montreal Que \$357,000, J Robson Toronto Ont \$141,717, R Schoeffel Toronto Ont \$125,086, A Scott Vancouver BC \$45,128, G Stanley Edmonton Alta \$59,745, M Swain Toronto Ont \$279,999, G A B Watson Toronto Ont \$43,380, W Young Victoria BC \$91,833.

General Research \$1,127,156—Universities: Alberta Edmonton Alta \$60,527, British Columbia Vancouver BC \$67,689, Calgary Calgary Alta \$41,181, Carleton Ottawa Ont \$47,442, Concordia Montreal Que \$35,490, Guelph Guelph Ont \$32,173, Laval Quebec Que \$72,588, Manitoba Winnipeg Man \$43,465, McGill Montreal Que \$47,498, McMaster Montreal Que \$32,314, Memorial St John's Nfld \$33,976, Moncton Moncton NB \$25,091, Montréal Montréal Que \$64,763, New Brunswick Fredericton NB \$36,564, Ottawa Ottawa Ont \$54,338.

Communications in Research and Scholarships \$4,329,040—Canadian Federation for the Humanities Ottawa Ont \$1,000,849, Canadian Journal of Behavioural Science London Ont \$26,006, Canadian Journal of Economics London Ont \$27,248, Canadian Journal of Political Science Ottawa Ont \$27,300, Canadian Public Administration Toronto Ont \$30,158, Canadian Public Policy Guelph Ont \$27,420, Royal Society of Canada Toronto Ont \$45,000, Social Science Federation of Canada Ottawa Ont \$1,137,376.

Research on Subject of National Interest \$3,729,368—Alfred Whitehead Memorial Music Collection Sackville NB \$35,000, Art and Archaeology of the Americans Peterborough Ont \$30,200, H W Arthurs Toronto Ont \$36,150, F Auger Montreal Que \$60,678, J H Bjerring Vancouver BC \$32,910, Canadian Assoc on Gerontology Winnipeg Man \$27,546, M Caya Montreal Que \$25,145, Collège Universitaire de St Boniface Winnipeg Man \$25,000, I Connidis London Ont \$38,372, Contemporary Literature Collection Burnaby BC \$30,000, H Coward Calgary Alta \$75,000, E E D Deleury Quebec Que \$55,193, R Dionne Ottawa Ont \$25,511, D Donaldson Vancouver BC \$47,455, Folklore Collection St John's Nfld \$40,000, French and Italian Art 1400-1800 Toronto

Ont \$30,000, French Theatre Halifax NS \$40,000, G Gervais Sudbury Ont \$35,902, J Gordon Ottawa Ont \$70,365, B Gottlieb Guelph Ont \$27,629, E H Hanis London Ont \$178,077, G Heggie Toronto Ont \$36,900, History of Women Halifax NS \$29,500, Lakehead University Thunder Bay Ont \$25,000, Laurentian University Sudbury Ont \$25,000, Le Roman Hispano-American du XX^e Siècle Quebec Que \$25,000, M J Lerner Waterloo Ont \$42,777, A Levesque Moncton NB \$40,026, J H Lewko Sudbury Ont \$60,289, A MacDermaid Kingston Ont \$75,000, L G McCann Vancouver BC \$36,505, G T McLeod Toronto Ont \$25,156, Mount Saint Vincent University Halifax NS \$25,000, A Nairmark Winnipeg Man \$100,100, J Nefsky Toronto Ont \$75,000, E M Nett Winnipeg Man \$36,527, P O'Neill Halifax NS \$29,761, K G Pedersen Burnaby BC \$50,889, J Porter Ottawa Ont \$28,712, D W Reid Toronto Ont \$31,594, Saint Mary's University Halifax NS \$25,000, Scottish Studies Collection Guelph Ont \$35,000, Sexologie Montreal Que \$40,000, G C Smith Winnipeg Man \$30,829, B Spencer Montreal Que \$129,364, J Sygne Montreal Que \$99,656, Trent University Peterborough Ont \$25,000, K V Ujimoto Guelph Ont \$54,408, Universities of: Lethbridge Lethbridge Alta \$25,000, Prince Edward Island Charlottetown PEI \$25,000, Winnipeg Winnipeg Man \$25,000, W Weisselder Toronto Ont \$30,819, B Welman Toronto Ont \$27,210.

International Scholarships Exchange \$814,694—Canadian Archaeological Institute in Athens Ottawa Ont \$65,000, Canadian Mediterranean Institute Ottawa Ont \$50,000.

Special Grants and Studies \$275,442—Canadian Political Science Assoc Ottawa Ont \$33,678, L Dotto and H Schiff Ottawa Ont \$26,400, F Maltais Montreal Que \$49,400, Université du Québec à Trois-Rivières Trois Rivières Que \$25,000.

CONSUMER AND CORPORATE AFFAIRS \$1,661,967

Department \$1,661,967

Grants to consumer organizations \$700,000—Automobile Protection Assoc Montreal Que \$25,000, Canadian Toy Testing Council Ottawa Ont \$25,000, Consumers' Assoc of Canada Ottawa Ont \$363,650, Homeowners with Urea Formaldehyde Foam Insulation Ottawa Ont \$120,000, The Native Court Worker and Counselling Assoc of British Columbia Vancouver BC \$30,000, Public Interest Advocacy Centre Toronto Ont \$100,000.

Contributions to consumer organizations \$961,967—Automobile Protection Assoc Montreal Que \$48,388, Consumers' Assoc of Canada Ottawa Ont \$337,333, Fédération des ACEF Montréal Que \$49,084, Public Interest Advocacy Centre Toronto Ont \$213,866.

ECONOMIC DEVELOPMENT \$334,200

Ministry of State \$334,200

To assist native groups in Northern British Columbia to undertake economic development planning related to the north east coal project \$184,200—Carrier-Sekani Tribal Council Prince George BC \$31,000, Indian Consulting Group Ltd Vancouver BC \$45,000, Union of BC Indian Chiefs Vancouver BC \$40,000, United Native Nations Vancouver BC \$45,000.

The Niagara Institute Niagara on the Lake Ont \$150,000

EMPLOYMENT AND IMMIGRATION**\$1,591,006,678****Canada Employment and Immigration Commission \$1,591,006,678****EMPLOYMENT AND INSURANCE PROGRAM \$1,568,194,210**

Payments of Training Allowance under Sections 7, 8, and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act \$96,278,935

Payments to employers under agreements entered into by the Canada Employment and Immigration Commission with employers, groups or associations of such employers, and provinces under Section 6 of the Adult Occupational Training Act \$128,956,979:

Newfoundland Region—

Abitibi Price Inc Stephenville \$89,528, Bonaventure Seafoods Ltd Trouty \$28,126, Burrys Marine Division Ltd Glovertown \$34,569, CN Marine Inc St John's \$40,573, Eastern Provincial Airways Gander \$27,745, Eastern Shipbuilders Ltd Coleys Point \$34,086, Fishery Products Ltd St John's \$91,089, Newfoundland and Labrador Computer Services Ltd St John's \$29,038, Terra Nova Telecommunications Gander \$26,637, The General Hospital Corp St John's \$85,720;

Nova Scotia Region—

Cape Breton Development Corp Sydney \$347,432, Chapel Island Band Council St Peters \$30,888, CNCP Telecommunications Halifax \$33,500, CN Marine Moncton NB \$37,340, Coastal Plastics Ltd Dartmouth \$26,664, Economy Insulators Dartmouth \$26,690, Enheut Aircraft Division Amherst \$26,589, Eskasoni Band Council Sydney \$60,276, Fred Smithers Concrete Contracting Ltd Dartmouth \$34,403, Halifax Board of Trade Halifax \$251,812, Halifax Industries Ltd Halifax \$34,806, Halifax Senior Citizens Housing Corp Ltd Halifax \$26,631, H B Nickerson and Sons Ltd North Sydney \$34,901, Hawker Siddeley Canada Ltd Trenton \$53,011, Inverness Consolidated Memorial Hospital Inverness \$32,468, Michelin Tire Canada Ltd New Glasgow \$494,579, Milbrook Band Council Truro \$25,598, Mulgrave Pumps and Strainers Ltd Mulgrave \$94,370, Scotia Twines Ltd Halifax \$25,131, Stanfields Ltd Truro \$33,909, Sydney Steel Corp Sydney \$146,310, Wagmatcook Band Council Baddeck \$53,066, Whycomagh Band Council Whycomagh \$66,476, Willet Foods Ltd Halifax \$47,218;

New Brunswick Region—

B N Sportswear Ltd Ste Anne \$28,851, Bathurst Machine Shop Bathurst \$26,652, Boice Cascade Canada Ltd Newcastle \$49,524, Brunswick Mining and Smelting Ltd Bathurst \$25,996, Brunswick Mining and Smelting Ltd Belledune \$27,097, Centracare Saint John Inc Saint John \$53,862, Chaleur General Hospital Bathurst \$34,564, Connor's Bros Ltd Blacks Harbour \$29,277, Delta Hotels Ltd Saint John \$91,086, Dr Everett Chalmers Hospital Fredericton \$42,887, E S Stephenson Son and Co Ltd Saint John \$34,015, Fraser Inc Atholville \$31,331, Heath Steele Mines Ltd Newcastle \$79,613 J D Irving Ltd Saint John \$116,400, Kent Lines Ltd Saint John \$148,616, Moncton Hospital Moncton \$61,150, NB Electric Power Commission Fredericton \$136,995, NB International Paper Co Ltd Dalhousie \$315,277, Northgate Tool and Die Ltd Saint John \$31,980, Roemaura Nursing Home Inc Saint John \$25,078, St Anne Nackawic Pulp and Paper Co Ltd Nackawic \$25,888, Saint John Regional Hospital Saint John \$28,618, Saint John Shipbuilding and Dry Dock Co Ltd Saint John \$44,431, Saint Joseph's Hospital Saint John \$57,319, Wood Decor Ltd Minto \$30,230;

Prince Edward Island Region—

CN Marine Borden \$50,281, Department of Agriculture and Forestry Province of Prince Edward Island Charlottetown \$169,721, Roadrunner Jeans (102892 Canada Ltd) Charlottetown \$54,744;

Quebec Region—

Accessoires Tech Canada Montréal \$31,410, Air Canada Dorval \$61,333, Aliments Terra Div Minoteri Carignan \$42,319, Assurance Vie Desjardins Lévis \$40,165, Atelier Mécanique Perreault Pointe-aux-Trembles \$50,755, Ateliers d'ingénierie Dominion Lachine \$76,307, Aviatech Inc Ville St-Laurent \$43,009, Aviation Electric Ltée St-Laurent \$28,705, Bombardier Inc Div Transport de la Pocatière \$354,670, Brazeau Transport St-Laurent \$29,555, BTSVPQ Inc Trois-Rivières \$44,169, Bureau Rép Trav Ind Forest Québec \$81,656, Camions Pierre Thibault Inc Pierreville \$31,556, Canadair Ltée Ville St-Laurent \$270,792, Capitol Unican Inc Montréal \$69,711, Chaussures Triangle Inc Rock Forest \$48,780, Chromasco Ltée Beauharnois \$45,322, Cie Balances Canadiennes Ville St-Laurent \$27,420, Cie de la Baie d'Hudson Québec \$35,684, Cie Gaspésia Ltée Chandler \$37,653, Cie Internationale de Papier Mianiki \$86,938, Ciment Indépendant Joliette \$28,388, Club de Golf Baie Comeau Chutes aux Outardes \$35,733, CN Rail St-Laurent \$196,588, Compagnie Marconi du Canada Montréal \$38,066, Compagnie Minière Québec-Cartier Fermont \$91,175, Conseil des Montagnais Pointe-Bleue \$38,683, Conseil Ports nationaux Montréal \$59,664, Consolidated Bathurst Grand'Mère \$152,089, Consoltech Inc Cowansville \$27,371, Continental Can of Canada St-Laurent \$147,945, Contracteur Boulianne Ltée Arvida \$38,910, Coop Agricole Bas St-Laurent Riv Trois-Pistoles \$28,189, Corp Admiral du Canada Ltée Montmagny \$35,329, Créations Daisy Fresh Inc Matane \$32,529, Delstar Electrique Inc Pointe-aux-Trembles \$26,502, Dominion Bridge Sulzer Inc Lachine \$54,158, Dominion Textile Inc Montréal \$35,443, Donohue Inc Clermont \$27,622, Donohue Normick Inc Amos \$87,000, EBS Marine Inc Jonquière \$64,428, Electromec Inc Ancienne Lorette \$37,125, Ent AWSM Ltée (Les) St-Vincent de Paul \$34,763, Fédération des Caisses D'Économie Anjou \$59,626, Fer & Titane du Québec Inc Tracy \$72,092, Fibre de verre Moderne Inc Tring Junction \$42,664, Firestone Canada Joliette \$29,000, Fonderie Magotteaux SCC Magog \$127,485, Forex Leroy Inc Val d'Or \$59,237, Formules d'Affaires Moore Cowansville \$31,740, Gaz Métropolitain Inc Montréal \$249,335, General Motors du Canada Ltée Ste-Thérèse \$82,465, Gilles Séguin Inc Montréal \$26,161, Groupe Desjardins Ass Gén Lévis \$32,055, Hélicoptères Verreault 1980 Gatineau \$39,769, Hydro Québec Montréal \$75,830, IBM Canada Ltée Bromont \$44,311, Imprimerie Montréal-Magog Magog \$43,858, Imprimerie Trandek Ltée Montréal \$32,534, Industries Joslyn (Les) Lachine \$33,448, Industries Provinciales Ltée Cte Bellechasse \$40,372, Instruments Optalmiques A M Boisbriland \$34,114, Iron Ore of Canada Sept-Îles \$196,046, Johns Manville Canada Brossard \$33,182, Laboratoires Abbott Ltée Montréal \$49,020, Laboratoires Bio Recherches Ltée Senneville \$26,189, La Cie Lamaque Ltée Val d'Or \$39,139, La Cie Minière Québec Cartier Fermont \$49,994, La Confédération des CPEDQ Lévis \$36,084, Le Roussillon Saguenay Jonquière \$35,507, Les Ailes du Nord Ltée Sept-Îles \$33,010, Les Chantiers Davie Ltée Lauzon \$243,225, Les Fruits de Mer de l'Est du Québec Matane \$27,382, Les Mines Seleine Inc Îles de la Madeleine \$265,318, Les Tapis Peerless Ltée Wickham \$26,317, Maranda & Labrecque Ltée Québec \$28,438, Merlin Gerin Canada Ltée Boucherville \$31,754, Métrolitho Inc Sherbrooke \$31,751, Meublerie Pic Bois Inc Matane \$26,903, Milthom Inc Lachine \$59,086, Mines Noranda Ltée Murdochville \$101,080, Nitel Semiconducteur Inc Bromont \$43,741, Mondor Ltée Iberville \$27,796, Normick Perron Inc Beathville \$27,387, Outils Coupant International Montréal Nord \$28,783, Plastiques Blaines Inc St Hyacinthe \$29,464, Pollack Pour Elle Ltée Anjou \$26,175, Pratt & Whitney Aircraft du Canada Longueuil \$536,026, Preciform Inc Laval \$41,027, Precis Max Inc Granby \$54,221, Prévost Car Inc Côté Dorchester \$38,646, Prod Forest Saucier Comtois Ltée Comtois \$35,249, Qit Fer

EMPLOYMENT AND IMMIGRATION—Continued

et Titane Tracy \$94,823, Québecair Dorval \$121,285, Québec Aviation Ltée Ste-Foy \$26,957, Raffinerie du Sud du Québec Mont St-Hilaire \$38,809, Service d'inspection Rodier St-Lazare \$28,881, Sidbec Normines Inc Port Cartier \$58,309, Sim Informatique Brossard \$45,684, Société Pâtes & Papiers Kruger Bromptonville \$95,669, Tagramiut Nipinagat Inc Ottawa Ont \$97,506, Tembec Inc Témiscaming \$47,719, Usinages T W Inc (Les) St-Hubert \$32,589, Zellers Québec \$32,816;

Ontario region—

Abitibi Price Inc Toronto \$98,711, Advanced Business Computer Systems Windsor \$31,227, Algoma Ore Sault Ste Marie \$296,424, Allcom Data Ltd Ottawa \$34,202, Anro Electronics Ltd Toronto \$46,946, Apcom Communications Inc Ottawa \$27,568, Arnold Mfg Ltd Windsor \$68,600, Atlantic Packaging Prods Ltd Toronto \$26,958, Atlas Steel Welland \$38,512, Atomic Energy of Canada Ltd Engineering Chalk River \$27,335, Austin Airways Ltd Timmins \$84,835, Auto Tube Stratford \$25,718, Bailey-Rose Ltd Ottawa \$25,828, Beavers Dental Products Ltd Cornwall \$57,285, Benchcraft Div of Shaw Investments London \$31,434, Bradley Air Services Ltd Ottawa \$35,852, Canada Packers Ltd Toronto \$116,791, Canada's Wonderland Toronto \$54,816, Canadian General Electric Toronto \$30,148, Canadian Pacific Ltd Toronto \$54,729, Canadian Tire Corp Toronto \$25,500, Collingwood Shipyards Collingwood \$141,578, Columbus McKinnon Ltd Scarborough \$38,491, Com Dev Ltd Cambridge \$34,475, Confederation Life Assurance Co Toronto \$25,556, Co-operators Insurance Services Toronto \$70,752, Courtice Specialty Steels Ltd Cambridge \$48,953, CP Rail Toronto \$56,114, Crane Canada Inc Brantford \$50,386, Curve Lake Band Office Curve Lake \$45,418, Dennion Mines Ltd Elliot Lake \$94,798, Documented Circuits Inc Kingston \$46,183, Dome Mines Ltd Timmins \$51,160, Dominion Cellulose Ltd Toronto \$65,648, Dominion Textiles Inc Cornwall \$54,583, Domtar Packaging Toronto \$35,144, Dresser Canada Inc Brantford \$78,043, Dupont of Canada Sarnia \$45,951, E B Eddy Forest Products Ltd Hull Qué \$33,095, Edwards Toronto \$29,094, Electrohome Ltd Toronto \$73,671, Essex Mfg Windsor \$65,494, Ex-Cello Corp of Canada Ltd London \$55,527, F A G Bearings Ltd Stratford \$32,424, Fabricated Steel Prod (Windsor) Ltd Windsor \$66,283, Firestone Canada Inc Toronto \$64,224, Firestone Steel Prod Hamilton \$29,742, Gabriel of Canada Ltd Woodstock \$103,265, Gaco Systems Ltd Brantford \$53,250, General Coach Co Ltd Goderich \$33,581, General Home Systems Ltd Goderich \$41,978, General Motors of Canada Oshawa \$270,882, G L F P Thunder Bay \$66,582, Goodyear Canada Inc Toronto \$86,861, Graphic Controls Canada Ltd Gananogue \$35,292, Greater Canada Colour Printing Ltd Fort Erie \$27,733, Great Lakes Forest Products Ltd Thunder Bay \$122,693, Green Cedar Lumber Co Ltd Sudbury \$28,670, Greening Donald Co Ltd Toronto \$31,692, Haley Industries Ltd Renfrew \$38,817, Heritage Energy Systems Inc Collingwood \$30,389, Hughes Boat Works Inc Goderich \$34,530, I B L Industries Ltd Burlington \$26,154, Inuit Tapirist of Canada Ottawa \$76,592, J F Hepburn Ltd Etobicoke \$30,852, Johnson & Son Brantford \$67,280, Kidd Creek Mines Ltd Timmins \$43,983, Kimberly Clark of Canada Toronto \$30,237, Lakehead Flying School Thunder Bay \$28,082, Linamar Machines Ltd Guelph \$37,190, Litton Systems Etobicoke \$74,166, Madawaska Mines Ltd Pembroke \$72,118, Maple Leaf Monarch Co Windsor \$36,149, M G W Hydraulic Instl Windsor \$28,617, Miracle Food Mart Toronto \$48,745, Monsanto Canada Sarnia \$44,372, N C R Canada Ltd Toronto \$27,512, Northern Telecommunications Toronto \$140,848, Oaklites Oakville \$37,620, Ontario Paper Co St Catharines \$166,445, Pirelli Cables Guelph \$59,076, Poli Fiberglass Thunder Bay \$34,355, Polysar Ltd Sarnia \$50,000, Port Weller Dry Docks St Catharines \$106,018, Raymond Industrial Equip Brantford \$28,130, R C A Ltd Toronto \$29,678, Reliance Telecom St Thomas \$59,753, Rio Algom Ltd Elliot Lake \$119,755, R J Stampings Comp Smiths Falls \$41,259, Rockwell Intl Barrie \$111,118, Sandy Lake Band Kenora \$49,163, Saugeen Indian Band Owen Sound \$25,631, Serpent River Indian Reserve Elliot Lake \$37,553, Simtron Ltd Peterborough \$27,319,

Simpson Sears Ltd Toronto \$25,270, Six Nations Band Council Brantford \$40,972, Spruce Falls Power & Paper Co Ltd Kapuskasing \$134,379, Standard Auto Glass Toronto \$63,630, Stelco Inc Hamilton \$186,559, Stevens Control Renfrew \$45,839, Sunoco Incomp Toronto \$46,920, Texasgulf Canada Ltd Timmins \$55,422, Tridon-Oakville Oakville \$26,013, W G Thompson & Son Chatham \$25,614, W K Cook Toronto \$76,360, Union Carbide Canada Ltd Toronto \$91,480, United Co-operatives of Ontario Toronto \$97,593, Varta Batteries Ltd St Thomas \$46,229, Westinghouse Canada Ltd Toronto \$273,447, Weston Apparel Toronto \$61,669, White Farm Equip Brantford \$290,747, Zymatize Co London \$85,612;

Manitoba Region—

Abitibi Price Inc Pine Falls \$61,937, Bristol Aerospace Winnipeg \$53,484, Burroughs Inc Winnipeg \$26,408, CAE Aircraft Ltd Winnipeg \$25,380, Canada Packers Ltd Winnipeg \$88,286, City of Winnipeg Winnipeg \$349,064, Dakota Ojibway Council Brandon \$169,954, General Scrap and Car Shredder Winnipeg \$55,511, Hudson Bay Mining & Smelting Co Flin Flon \$651,685, Inventronics Brandon \$29,303, John Bros Manufacturing Winnipeg \$31,575, La Centrale des Caisses Populaires Winnipeg \$34,103, Manitoba Fashion Institute Winnipeg \$37,805, Manitoba Hydro Winnipeg \$119,439, Manitoba Rolling Mills Canada Selkirk \$65,592, McCain Foods Ltd Portage La Prairie \$30,589, Metals Industries Brandon \$61,980, Mid Canada Truck Winnipeg \$29,292, Northern Telecom Canada Ltd Winnipeg \$32,463, Parson Airways Flin Flon \$27,850, Province of Manitoba Winnipeg \$209,757, San Antonio Joint Venture Bissett \$163,233, Selkirk Training Plant Selkirk \$83,819, Sherritt Gordon Mines Ltd Lynn Lake \$279,774, Standard Aero Ltd Winnipeg \$27,284, Sterling Stall Group Winnipeg \$26,047, St Amant Centre Winnipeg \$31,501, Superior Bus Manufacturing Morris \$50,449, Tan Jay International Winnipeg \$31,062, Underwood McLellan Winnipeg \$26,587, Versatile Manufacturing Co Winnipeg \$62,034, Woodstone Foods Ltd Portage La Prairie \$37,600, W K Printers Aid Winnipeg \$45,600, Youth Business Learning & Development Winnipeg \$238,024;

Saskatchewan Region—

Amok Cluff Mining Saskatoon \$74,260, Blackwood Hodge Equipment Regina \$25,418, Canoe Lake Indian Band Canoe Narrows \$30,946, Central Potash Canada Allan \$27,763, Cote Indian Band Kamsack \$42,294, Custom Truck Sales Ltd Regina \$42,696, Eldorado Nuclear Ltd Eldorado \$62,540, Federation of Saskatchewan Indians Saskatoon \$194,829, Headstart Employment Corp Regina \$88,375, International Harvester \$26,545, International Mineral & Chemical Esterhazy \$410,564, Interprovincial Steel & Pipe Corp Regina \$48,008, Joho of Regina Inc Regina \$38,114, Kramer Tractor Ltd Regina \$39,219, La Ronge Community College La Ronge \$37,721, Magnus Construction Ltd Tisdale \$30,345, Misawasis Band 203 Leask \$42,632, M J Eagle Farm Supplies Moose Jaw \$41,841, Native Courthouse Service of Sask Regina \$26,366, Nelson Bode Implements Ltd Moose Jaw \$34,096, Northcentral Community Builders Corp Ltd Regina \$29,558, Peterbuilt Truck Centre Regina \$40,327, Potash Corp of Saskatchewan Saskatoon \$418,462, Power Farm Sales Saskatoon \$27,356, Saskatchewan Indian Arts & Crafts Corp Regina \$28,870, Saskatoon Mack Sales Ltd Saskatoon \$38,107, White Bear Band Carlyle \$43,926;

Alberta/NWT Region—

Alberta Construction Assoc Edmonton Alta \$25,866, Alexis Indian Band Glenview Alta \$37,484, Baker Lake Housing Assoc Baker Lake NWT \$27,264, Bearhills Engine Rebuilders Hoffema Alta \$54,955, Beaver Lake Tribal Admin Lac La Biche Alta \$28,605, BBT Geotechnical Consultants Calgary Alta \$25,748, Canadian Arctic Co-Op Federation Ltd Yellowknife NWT \$66,408, Canadian Dressed Meats Lethbridge Alta \$29,830, Canwest Aviation Calgary Alta \$32,498, Caslan Naskayigan Assoc Caslan Alta \$35,653, Catalyst Recovery

EMPLOYMENT AND IMMIGRATION—Continued

Canada Ltd Medicine Hat Alta \$35,744, Celanese Canada Ltd Edmonton Alta \$26,474, Cold Lake Tribal Admin Grand Centre Alta \$35,287, Collins Geodraft Services Calgary Alta \$132,581, Cominco Ltd Pine Point NWT \$47,850, Con Operations Yellowknife NWT \$36,881, Delta Projects Ltd Calgary Alta \$159,852, Diamond Shamrock Alta Gas Ft Saskatchewan Alta \$50,917, Dome Petroleum Calgary Alta \$115,134, Dow Chemical of Canada Ltd Ft Saskatchewan Alta \$30,700, Duncan Industries Lethbridge Alta \$25,079, Dynawest Projects Ltd Calgary Alta \$26,037, Edmonton Transit Edmonton Alta \$40,888, Elizabeth Waskayigun Assoc Grand Centre Alta \$28,624, Esso Chemicals Canada Edmonton Alta \$112,534, Esso Resources Edmonton Alta \$76,244, Fishing Lake Waskayigun Assoc Spathnow Alta \$31,102, Fluor Canada Ltd Calgary Alta \$61,421, Frog Lake Tribal Admin Frog Lake Alta \$105,460, Giant Yellowknife Mines Yellowknife NWT \$67,402, Imperial Oil Ltd Edmonton Alta \$144,467, J D Furniture Mfg Ltd Calgary Alta \$33,488, Kehewin Tribal Admin Bonnyville Alta \$61,963, Kikano Waskayigun Assoc Kikimo Alta \$30,728, Little Red River Band Fox Lake Alta \$51,860, Luscar Sterco (1977) Ltd Edson Alta \$54,473, McIntyre Mines Ltd Grand Cache Alta \$198,660, Nowco Well Service Calgary Alta \$25,956, Pine Creek Construction Ft Chipewyan Alta \$29,885, Pine Point Mines Pine Point NWT \$78,673, P C L Construction Edmonton Alta \$115,368, Reliable Engine Services Edmonton Alta \$30,586, R Angus Alberta Ltd Edmonton Alta \$74,227, R R E Electric Ltd Calgary Alta \$39,873, Saddle Lake Tribal Admin St Paul Alta \$48,464, Sakonic Co-Op Pond Inlet NWT \$32,496, Suncor Inc (Resources & Oilfield Div) Ft McMurray Alta \$216,247, Syncrude Canada Ltd Ft McMurray Alta \$33,776, Time Air Ltd Lethbridge Alta \$42,046, Trotter and Morton Ltd Calgary Alta \$47,279, T Eaton Co Ltd Calgary Alta \$30,203, Watson Sheet Metal Ltd Calgary Alta \$102,893, Weldwood of Canada Ltd Slave Lake Alta \$68,746, Western Electrical Constructors Calgary Alta \$36,153, Western Mack Truck Calgary Alta \$38,066, Western Truck Body Mfg Ltd Two Hills Alta \$59,535, Whitefish Lake Band Goodfish Lake Alta \$30,643;

British Columbia/Yukon Territory Region—

Alcan Smelters and Chemicals Ltd Kitimat BC \$102,223, BC Coat Ltd Fernie BC \$378,508, BC Forest Products Vancouver BC \$129,237, BC Timber Ltd Vancouver BC \$25,129, Bel Aire Shipyards Ltd North Vancouver BC \$25,231, Bella Bella Indian Band Council Port Hardy BC \$29,446, Burrard Yarrows Corp North Vancouver BC \$139,998, Canada Packers Ltd Vancouver BC \$27,036, Canadian Forest Products Ltd Vancouver BC \$72,768, Canron Inc Western Bridge Div Vancouver BC \$33,583, Cassiar Resources Burnco Div Cassiar BC \$140,025, Children's Hospital Vancouver BC \$34,488, Cominco Ltd Trail BC \$242,951, Crown Zellerbach Canada Ltd Vancouver BC \$151,139, Cyprus Anvil Mining Corp Faro YT \$244,150, Eaton's Pacific Div Vancouver BC \$29,916, Elco Industries Ltd Richmond BC \$108,479, Eurocan Pulp & Paper Co Ltd Kitimat BC \$49,451, Evergreen Press Ltd Vancouver BC \$44,933, Finning Tractor and Equipment Co Ltd Vancouver BC \$87,096, Forest Industrial Relations Vancouver BC \$96,919, Grace Hospital Vancouver BC \$41,265, Gearmatic Co Surrey BC \$28,487, H A Simons International Ltd Vancouver BC \$225,894, Hudson's Bay Co Vancouver BC \$71,881, Interior Forest Labour Relations Assoc Kelowna BC \$372,377, Kingcome Navigation Co Ltd Vancouver BC \$47,392, MacMillan Bloedel Ltd Vancouver BC \$51,108, Northern Mountain Helicopters Prince George BC \$32,574, Northwest Whitehorse YT \$53,006, Overwaitea Foods Ltd Langley BC \$46,143, Panquachin Indian Band Council Victoria BC \$27,210, Prince George Pulp and Paper Prince George BC \$50,068, Prince George Regional Hospital Prince George BC \$26,181, Quesnel River Pulp Co Quesnel BC \$125,043, Rivtow Straits Ltd Vancouver BC \$32,756, Salish Enterprises Ltd Cache Creek BC \$25,680, Seaspan International North Vancouver BC \$80,796, Tahsis Co Ltd Vancouver BC \$67,173, Tsartlip Indian Band Victoria BC \$25,743, Vancouver General Hospital Vancouver BC \$37,115.

Payments to individuals under the Manpower Mobility Regulations, Section 6, Trainee Travel \$9,384,758

Payments to organizations or individuals in support of activities complementary to Labour Market Policy \$51,748,920:

Newfoundland Region—

Bay D'Espoir Development Assoc Bay D'Espoir \$53,507, Canadian National Institute for the Blind St John's \$80,936, Chimney Bay Manufacturing Roddickton \$27,543, Dildo Fur Farms Whiteway \$221,498, Green Bay Marketing Springdale \$89,099, Island Furniture St John's \$140,685, John Howard Society St John's \$64,758, Labradorite Development Nain Labrador \$38,365, Labrador Inuit Assoc Happy Valley Labrador \$80,000, Labrador Legal Services Happy Valley Labrador \$106,820, Melville Forest Products Happy Valley Labrador \$35,000, Michikamau Fisheries Goose Bay Labrador \$47,049, Mount Cashel Trades Training St John's \$108,633, Neighbourhood Goodwill Centre St John's \$201,461, Nfld and Labrador Interpreters for the Deaf St John's \$83,302, Northwest River Indian Citizens Group Northwest River Labrador \$51,517, Port aux Basques Carpentry Shop Port aux Basques \$28,219, Salmon Assoc of Eastern Nfld St John's \$137,265, Vegetable Marketing Assoc St John's \$65,642;

Nova Scotia Region—

Able Courier Service Ltd Halifax \$98,161, Coalition for Development Halifax \$202,724, Community Involvement for the Disabled Society Sydney \$96,284, Eskasoni Band Council Eskasoni \$80,040, Indian Brook Band Council Shubenacadie \$52,724, Metis People Cultural and Development Society of Nova Scotia St Peters \$124,725, MicMac Native Friendship Centre Halifax \$51,107, Millbrook Band Council Truro \$166,778, RAMPCO Ltd Scotsburn \$110,638, Real Opportunities for Prisoner Employment Assoc Chester \$93,073, Scotia Business Centre Ltd Bridgewater \$53,067, Shenco Industries Ltd Sheet Harbour \$187,655, Springhill Firearms Assoc Springhill \$127,030, Sunnyville Woodcrafters Cooperative Ltd Guysborough \$76,649, Valley Native Herbs and Spice Farm Middleton \$107,910, Wa Su Wek Milton \$81,416, Whycocomagh Band Council Whycocomagh \$92,891;

New Brunswick Region—

Assoc des Handicapés du Madawaska Inc Edmundston \$197,869, Big Cove Band Council Big Cove \$186,869, Canadian Paraplegic Assoc Fredericton \$96,233, Centres Offering Independent Lifestyles Inc of Saint John Saint John \$45,405, Kent Meat Products Ltd Ste Marie de Kent \$124,345, Kingsclear Reserve Band Council Fredericton \$52,825, La Cooperative Agricole de Kent Nord Ltée Saint Louis de Kent \$200,000, Le Comité de Surveillance d'Aménagement Agricole Haut Sheila \$254,124, New Lease Inc of Saint John Saint John \$115,481, Road and Mile Catering Service Ltd Sussex \$41,973, Saint John Centre for Services to Handicapped Inc Saint John \$98,760, Schoodic Industries Inc St Stephen \$65,341;

Prince Edward Island Region—

Acadian Enterprises Wellington \$68,301 Eastern Kings Forestry Souris \$243,354, Charlottetown Adult Centre Charlottetown \$108,559, Lennox Island Development Committee Lennox Island \$127,613, North Shore Fisherman's Marine St Peters \$196,236, Seaflower Enterprises Montague \$45,086, West Prince Forestry Steering Committee O'Leary \$66,645, Wood Corp Summerside \$200,000;

Quebec Region—

15-20 Inc Verdun \$263,782, ACBO Berthierville \$230,000, Administration régionale de Kativik Fort-Chimo \$112,000, Agripement Inc Ste-Julie \$124,840, Alliance Laurentienne des Métis et Indiens sans statut Val D'Or \$166,000, Alliance Laurentienne des Métis et Indiens sans statut d'Oka Inc Ste-Thérèse \$128,500, Alliance Laurentienne des Métis et Indiens sans statut Local 23 Inc Fort-Coulonge \$90,000, Assoc Coopérative de Culture Maraîchère Packington \$224,163, Assoc des Éleveurs de Chèvres de l'Abitibi-Témiscaming Rouyn \$31,000,

EMPLOYMENT AND IMMIGRATION—Continued

Assoc des Handicapés du secteur Joli-Mont Inc Rawdon \$49,400, Atelier de réparation de Hull Hull \$69,000, Balthazard Jean-Noël and Jean-Marie Senamoud Acton Vale \$45,067, Band Council of River Desert Maniwaki \$44,000, Bureau Consultation Jeunesse Inc Montréal \$30,022, Centre d'Accueil La Spirale Montréal \$59,000, Centre d'adaptation au travail Laurentides-Lanoudière Joliette \$136,273, Centre d'adaptation Le Raccord St-Gabriel-de-Brandon \$230,779, Centre d'information et de références pour femmes de Montréal Inc Montréal \$35,274, Centre de Création Céramique des Îles-de-la-Madeleine Îles-de-la-Madeleine \$266,000, Centre de transition le Sextant Inc Ville d'Anjou \$80,000, Centre-Étape Inc Québec \$210,000, Chambre de Commerce de Grandes-Piles Grandes-Piles \$130,000, Circuits Imprimés Alphatech Inc Grand'Mère \$130,000, CODICEM Shawinigan \$85,000, Comité ad-hoc d'aide aux réfugiés Chicoutimi \$90,000, Comité de Développement Économique de Desbiens Desbiens \$25,000, Comité de Production Industrielle Richmond \$50,000, Comité de relance économique de Notre-Dame-du-Rosaire Inc Notre-Dame-du-Rosaire \$29,600, Comité de Trappe et Comité Éducatif de Sept-Îles Ville de Grasse \$35,000, Compost Fertox Inc Lachute \$210,000, Conseil de Bande du Lac Simon Abitibi \$26,000, Conseil de Bande de Maria Bonaventure \$142,490, Conseil Économique d'Alma et du Lac St-Jean Alma \$75,500, Conseil Montagnais du Lac St-Jean Réserve Indienne de Pointe-Bleue \$49,234, Conseil Régional d'Intégration au Travail Inc Châteauguay \$40,000, Coopérative de Bovins de Boucherie des Appalaches Lac Etchemin \$94,690, Coopérative de travailleurs agro-forestiers de St-Alexis-des-Monts St-Alexis-des-Monts \$32,074, Désidratec St-Chrysostôme \$270,000, Electauro Inc Ville St-Laurent \$85,000, Embouteillage Sag-Lac Inc Jonquière \$30,811, Fermes Restigouche Inc L'Ascension de Matapédia Comité Bonaventure \$251,138, Formation et intégration à l'emploi pour les femmes de Rouyn-Noranda \$67,000, Formosud Inc Longueuil \$250,087, Forward House Inc Montréal \$30,000, Gravel Nicole and Gilles Biron Sherbrooke \$225,000, Henry Gérard Montréal \$45,000, Joannette Diane en fiduciecommiss Val D'Or \$74,958, Kuujuaapiik Landholding Corp Québec \$61,000, L'Alliance Laurentienne des Métis et Indiens sans statut Local 55 Destor Destor \$36,000, L'Atelier de Travail d'Alma Enrg Alma \$101,124, L'Érabièrre de la Grande Coulée Inc Lejeune \$30,500, La Coopérative des éleveurs de visons de Port-Cartier Port-Cartier \$180,000, La Coopérative des services agricoles d'Abitibi-Ouest La Sarre \$25,000, Les Balots Excelbois Inc St-Aurèle Beauce-Sud \$242,478, Les Bâtiments BUT Ltée Lafontaine \$245,000, Les Bergeries de la Neigette Inc Trinité-des-Monts \$250,000, Les Habitations PAN-AM Ltée St-Jérôme \$50,000, Les Visions Gaspéens Inc New-Richmond \$248,798, Magnétothèque Générale pour les Aveugles du Québec (MGAQ) Montréal \$25,000, Maison des Femmes de la Côte Nord Inc Baie Comeau \$50,000, Mistassini Lake Outfitting Asso Chibougamau \$241,416, Mohawk Council of Kahnawake Kahnawake \$30,000, Nadeau Roland Jonquière \$165,000, Ottawa Vincent conseil Atikamik de Manouan St-Michel-des-Saints \$38,255, POINT Inc Montréal \$30,000, Paten-aude Serge St-Félix-de-Valois \$33,000, Pello Inc Alma \$87,400, Polyjeux Inc Mascouche \$170,000, Povungnituk Community Council Povungnituk \$202,000, Projet d'intégration des Femmes de l'Outaouais Hull \$262,214, Société Coop d'Actions et d'Initiatives Municipales Notre-Dame de Pontmain \$106,548, Société Coopérative Agricole de Charlevoix La Malbaie \$170,000, Société d'Expansion Économique de Chicoutimi Inc Chicoutimi \$123,500, Société d'Expansion Économique du Saguenay Inc Chicoutimi \$45,000, Société d'exploitation des Ressources de la Métis St-Gabriel est \$85,814, Société d'Exploitation des Ressources de la Vallée Lac-au-Saumon \$260,000, Société d'Exploitation des Ressources des Basques St-Mathieu \$65,000, Société de développement agro-alimentaire de la Mauricie Shawinigan \$41,000, Société de Promotion de l'emploi pour personnes handicapées Saguenay Inc Chicoutimi \$103,402, Société de recherches scientifiques de Norbi Guyenne Abitibi-ouest \$195,000, Station de formation à l'emploi de Québec Inc Charlesbourg \$329,000, Station de formation en mécanique de Montréal Inc Laval \$253,000, Syndicat de Gestion Agricole de la Vallée Amqui \$124,000, Travaction Inc Drummondville \$56,000, Via Travail Inc Chomedey Laval \$240,000,

Vachon Gilles and Michel Desrochers Longueuil \$180,000, White Richard Conseil de Bande de Caughnawaga Caughnawaga \$225,000;

Ontario Region—

Airstop Ottawa \$94,168, Aroland Comm Store Aroland \$70,085, Aura Strynor \$56,821, Barrie Women's Project Barrie \$67,655, Barrie Youth Opportunity Barrie \$33,683, Bear Island Lake Legami \$232,194, Big Trout Furniture Shop Big Trout Lake \$90,750, Big Trout Lake Training Programme Big Trout Lake \$43,504, Bonnechere Algonquin Crafts Eganville \$40,145, Burleigh Falls Burleigh Falls \$117,999, CAWL Toronto \$27,826, Cambridge Handicapped Cambridge \$44,080, Cape Croker Research Wiarion \$201,558, Chez-Nous Hearst \$25,171, Cope Rainy River Fort Frances \$277,364, Cope Windsor Windsor \$240,867, Cornwall Good Neighbour Cornwall \$72,167, Couching Lumber Sawmill Fort Francis \$37,846, Crowe Valley Durmach Oshawa \$236,469, Crystal Springs Trout Farm Rockwood \$246,351, Durham Office Support Group Whitby \$60,020, Durmach Oshawa \$236,469, Food Co-op Toronto \$44,000, Fort Williams Fort Williams \$36,828, Fourwinds Rabbity Iron Bridge \$30,202, Foymount Foymount \$290,362, Ganoosa Deseronto \$29,591, Green Growth Horticulture Hamilton \$39,200, Hera Windsor \$235,650, Heritage Market Place Aurora \$46,094, Kenora Native Women's Craft Store Kenora \$33,483, Lac Lacroix Fort Francis \$27,179, London Native People London \$32,675, Merrickville Woodworks Merrickville \$166,964, Mississauga Sawmill Mississauga \$194,572, Modista Unidas Workshop Toronto \$33,013, Mothers On The move Downsview \$185,954, Native People of Thunder Bay Thunder Bay \$289,253, New Decade Prescott \$225,102, North Women's Business Training Thunder Bay \$247,670, O BA Shing Fishing Tackle Mfg Sioux Narrows \$37,550, O F A Toronto \$69,538, Omaham Store Kingfisher Lake \$146,050, Oneida Southwood \$92,212, Ontario Native Alliance Five Peterborough \$267,492, Ornamental Rock Kirkland Lake \$279,590, Osanburg LEAP New Isanburg Lake \$67,104, Ottawa Women's Fin Training Ottawa \$151,138, People Working & Learning Kitchener \$238,947, Pride Multicap Found London \$41,917, Quilters Common Inc Toronto \$55,669, Port Portage Marina Port Portage \$100,219, Sarnia Transitional Sarnia \$26,025, Saugeen Farm Project Southampton \$102,747, Sawmill Tie Cutting Lacseul \$76,074, S E W Sault Ste Marie \$208,925, Six Nations Oshweken \$361,195, Skill Shop Toronto \$36,986, Small Particles of Wood Kapuskasing \$98,441, Source Industries Cornwall \$192,365, Sudbury Women Sudbury \$29,980, Thunder Bay Restaurant Group Thunder Bay \$58,946, Topaz London \$57,433, Toronto Dominion Bank Toronto \$38,353, Tweedside Industries Ltd Tweedside \$48,908, V I P Designs Whitney \$38,944, Walpole Island Wallaceburg \$35,400, Wanepieknd Corp Toronto \$82,564, Waste Materials Reclamation Hamilton \$221,604, Wa Wa Ta Station Sioux Lookout \$48,052, Weneebay Kook Moosonee \$211,301, Willowridge Training Wheels Weston \$28,400, Windigo Lake Transportation Round Lake \$31,117, Working Skill Centre Toronto \$211,066, Youth Opportunities Unlimited (YOU) Richmond Hill \$209,234, Youth Ventures Toronto \$187,672;

Manitoba Region—

Anishnabini Respect Inc Winnipeg \$64,864, Arctic Trading Co Churchill \$189,887, Assiniboine Mushrooms Inc Winnipeg \$103,385, Banbury Cross Toys Winnipeg \$99,846, Bison Auto Wreckers Winnipeg \$154,918, Bungees Winnipeg \$187,032, Business of Living Winnipeg \$214,022, Camp Ospawagon Thompson \$47,401, Camperville Training Operation Camperville \$58,817, Central City Communications Winnipeg \$78,701, Chemawawin Logging Co Development The Pas \$54,858, Children's Home of Winnipeg Winnipeg \$316,146, Concept Special Business Advisors Inc Winnipeg \$143,750, Core Area Labour Training Program Winnipeg \$29,682, Crane River Sewing Factory Crane River \$208,682, Creative Playroom Workshop Amaranth \$158,857, Dakota Manufacturing Portage La Prairie \$158,295, Deco Plast Winnipeg \$54,917, Education for Employment Pine Falls \$61,865, Embla Ltd Winnipeg \$27,975, Fisher River Forest Products Fisher River \$91,401, Fisher River Sewing Factory Koostatkat

EMPLOYMENT AND IMMIGRATION—Continued

\$164,137, Fleeceline Ventures Brandon \$258,908, Ilford Community Cafe Poolhall Ilford \$30,540, Indian Springs Products Somerset \$88,300, Lake Fresh Fish Products Winnipeg \$141,300, Me-Dean Union of Manitoba Winnipeg \$42,219, Native Plain Wilderness Camp Winnipeg \$40,300, Native Employment Strategy in the Potash Industry Winnipeg \$33,137, Nay-ah-quong Garment Factory Rossburn \$92,444, Nelson House Loggers Nelson House \$44,177, Norway House Logging and Millwork Winnipeg \$111,563, Northwinds Art Co Winnipeg \$148,312, Oak Lake Sioux Farms Inc Pipestone \$127,027, Opasquia Manufacturing The Pas \$70,292, Pemican Publications Winnipeg \$187,829, Portage La Prairie Farm Labour Project Portage La Prairie \$229,910, Project Adventure Winnipeg \$89,585, Red Sucker Lake Manitoba Winnipeg \$90,246, Roseau River Indian Band Archery Manufacturing Emerson \$146,041, Ross Lake Bakery Flin Flon \$63,016, Sagkeeng Furniture & Millwork Pine Falls \$141,699, Shammattawa Loggers Shammattawa \$49,481, Social Skills Orientation Course Winnipeg \$177,426, Ta-mi-no-se Winnipeg \$47,782, Typewest Inc Winnipeg \$80,812, Valleyview Sheep Farm Brandon \$208,786, Wasagamack Woodworking Shop Winnipeg \$250,791, Wee Gwass Printing Scantbury \$85,943, Weenusk Wood Products Ltd Winnipeg \$156,820, Wild Rice Processing Plant Winnipeg \$49,760, Winnipegosis Commercial Fishing Net Manufacturing Winnipeg \$27,983, X-Kalay Foundation (Manitoba) Ltd Winnipeg \$321,547;

Saskatchewan Region—

Adult Training & Activity Centre Melville \$30,036, All Sask Mutual Services Ltd Saskatoon \$238,227, Band Store Pierceland \$25,393, Battleford Bag Manufacturing North Battleford \$101,796, Bay Upholstery & Repairs Hudson Bay \$32,013, Bits & Pieces Second Hand Store Saskatoon \$159,569, Business/Administration Training LaRonge \$68,427, Cochlin Industries Cochlin \$32,998, Cote Post Operations Kamsack \$39,525, Dillon Wood Products Dillon \$83,743, East Central Community Project Hudson Bay \$72,868, Employment Orientation Regina \$203,776, H E C T E P Prince Albert \$175,480, Hired Hands for Rent Yorkton \$141,824, Job Orientation Training La Loche \$133,558, Junior Citizens Centre Uranium City \$41,146, Kahk Tack Broadview \$116,850, Ka-Pa-Chee Certificate Social Work Fort Qu'Appelle \$128,292, Labourer Orientation Saskatoon \$120,100, La Loche Construction La Loche \$170,840, Log Buildings Waterhen Lake \$54,156, Michel Village Housing Group Michel Village \$35,000, Multi Purpose Centre Meadow Lake \$172,562, Natacan Construction Red Earth \$189,940, NEI Community Support Project Cumberland House \$150,000, NW 111 Community Support Ile à la Crose \$209,882, Par Industries Manufacturing Prince Albert \$49,658, Parkland Area Amnis Alcohol Development Project Yorkton \$97,092, Parkland Research Project Yorkton \$63,352, Peak Wood Products Yorkton \$79,576, Pilot Training LaRonge \$260,600, Prairie Homes Management Fort Qu'Appelle \$38,040, Project 81 Saskatchewan Diversified Industries Saskatoon \$243,317, Reil Amnis Local Community Services Regina \$108,730, Reil Cresaults Senior Citizens Regina \$99,500, Sandy Bay Housing & General Construction Project Sandy Bay \$39,693, Seekaskootch Store Onion Lake \$35,269, SIBRM Training Program Saskatoon \$47,095, Sincro Business Operation Saskatoon \$127,015, Sincro Developments Inc Saskatoon \$30,307, Sincro Security Ltd Saskatoon \$139,148, S O R T I Prince Albert \$179,033, Southern Area Leap Construction Fort Qu'Appelle \$197,337, Sweetgrass Cow-Calf Operation Galianiv \$144,793, Wehta Motowin Training Project Regina \$75,003, White Bear Handicraft Centre Carlyle \$25,413, Wood Harvest Development Pine House \$159,000, Youth Garage Regina \$75,630;

Alberta/NWT Region—

Advance Enterprises Innisfail & Area Society for Children with Special Needs Innisfail Alta \$70,985, Alberta Seventh Step Enterprises Calgary Alta \$39,663, Alexander Upholstery Morinville Alta \$82,249,

Andrew Enterprises Plamondin Alta \$121,528, Bighorn Stoney Services Rocky Mountain House Alta \$93,192, Blood Tribal Administration Lethbridge Alta \$100,704, Bredin Community Institute Edmonton Alta \$183,398, Broughton Island Coffee Shop Froebier Bay NWT \$44,345, C A C F L Management Advisor Yellowknife NWT \$51,949, Childspace Manufacturing Olds Alta \$156,761, Cold Lake Tribal Administration Grand Centre Alta \$208,310, Community Dev Training Program Dene Nation Yellowknife NWT \$167,573, Dene Koe Society Yellowknife NWT \$62,446, Drews Furniture Refinishing Sylvan Lake Alta \$120,267, Elizabeth Furniture Grand Centre Alta \$132,046, Employment Development Services of Edmonton Edmonton Alta \$174,770, Exceptional Cleaning Wetaskiwin Alta \$58,034, Fishing Lake Settlement Council Elk Point Alta \$33,715, Fort McKay Tribal Band Ft McMurray Alta \$127,638, Fort McPherson Log Housing Project Inuvik NWT \$60,135, Fort Rae Dechin Khon Society Yellowknife NWT \$27,781, Fort Simpson Log Building Fort Simpson NWT \$35,809, Frog Lake Tribal Administration Frog Lake NWT \$160,606, Fox Creek Development Hinton Alta \$160,031, Hay River Band Council Hay River NWT \$47,406, Ikaluktutiak Bakery Yellowknife NWT \$49,618, Kehewin Tribal Administration Bonnyville Alta \$128,823, Koonak Mikivik Arctic Bay Ladies Group Resolute Bay NWT \$76,058, Lesser Slave Lake Regional Council Training Slave Lake NWT \$119,243, Native Communications Training Yellowknife NWT \$55,286, Native Women's Employment Training Edmonton Alta \$158,122, Nechi Institute on Alcohol & Drug Education Edmonton Alta \$102,462, N E Native Opportunities Program Elk Point Alta \$193,581, Next to New Store St Paul Alta \$87,458, NWT Native Women's Associations Yellowknife NWT \$49,355, On Site Placement Services Edmonton Alta \$146,709, Order of St Barnabas Edmonton Alta \$51,139, Pangnirtung Misivik Yellowknife NWT \$32,017, Peach Athabasca Survival Tours Fort Chipewyan Alta \$29,433, Peace River Cafeteria Peace River Alta \$80,814, Project Triple C Duggan Social Group Work Edmonton Alta \$131,034, Rae Commercial Complex Yellowknife NWT \$82,074, Saddle Lake Community Industry Saddle Lake Alta \$63,336, Slave Lake Sawmill Yellowknife NWT \$62,152, South Edmonton Bottle Depot Edmonton Alta \$50,198, Toonoonik Sahnook Co-Op Montreal Que \$99,355, Wilderness Rehab Program Yellowknife NWT \$53,608, Women's Pre-Employment Training Slave Lake Alta \$104,394;

British Columbia/Yukon Territory Region—

Anaham Agricultural Improvement Society Alexis Creek BC \$75,813, Arbutus Work Incentive Society Vancouver BC \$46,729, Beaver Valley Lions Club Fruitville BC \$57,924, Bella Coola Indian Band Bella Coola BC \$331,376, Bridge The Gap Society Burns Lake BC \$183,667, Burns Lake Community Development Assoc Burns Lake BC \$56,963, Canyon City Band Council Canyon City BC \$118,432, Chawathil Farm Co-op Hope BC \$202,941, Chehalis Indian Band Harrison Mills BC \$115,937, Clambay Shellfish Co Chemainus BC \$148,850, Coast Transitional Employment Project Vancouver BC \$70,049, Cooks Ferry Indian Band Merrit BC \$97,445, Council of Yukon Indians Whitehorse YT \$239,685, Cowichan Indian Band Duncan BC \$213,559, Cranbrook Energy Research Soc Cranbrook BC \$170,901, Ctumellow Co-operative Consumers Assoc Alkali BC \$143,446, Delta Youth Division and Crime Prevention Soc Delta BC \$201,015, Doh Day Claa Indian Friendship Soc Prince George BC \$30,560, Elizabeth Fry Society of BC Vancouver BC \$141,674, Fountain Pavilion Arts and Crafts Group Lillooet BC \$28,778, Golden Community Resources Society Golden BC \$84,419, Hans Fisheries Ltd Dawson City YT \$181,101, Indian Arts and Crafts Co-op Ltd Whitehorse YT \$209,132, Interior Intensive Forest Services Ltd Kamloops BC \$256,515, Interior Native Alcohol Abuse Society Armstrong BC \$35,764, Iskut Band Council Iskut BC \$230,630, John Howard Soc Victoria BC \$78,130, John White Woodshop Co Ltd Nanaimo BC \$59,217, Kamloops Trade Training Soc Kamloops BC \$227,452, Kitimat Community Services Soc Kitimat BC \$29,455, Kohinoos Polycraft Inc Grand Forks BC \$115,275, Kootenay Indian Area Council Cranbrook BC \$25,239, Kyugoot Indian Band Kyugoot BC \$25,000,

EMPLOYMENT AND IMMIGRATION—Continued

Maribelle Mfg Ltd Victoria BC \$63,334, Matsqui-Abbotsford Community Services Abbotsford BC \$165,821, N McFarlane and K Robinson Port Alberni BC \$38,972, Native Brotherhood of BC Vancouver BC \$26,265, Native Courtworkers and Counselling Assoc Vancouver BC \$143,842, Nanaimo Indian Band Nanaimo BC \$52,590, Nawichan Friendship Soc Fort St John BC \$70,173, Nechako Assoc for the Handicapped Vanderhoof BC \$178,739, Northern Isle Carving Enterprise Ltd Campbell River BC \$51,878, North Shore Enterprises Ltd North Vancouver BC \$124,575, North Thompson Indian Band Barriere BC \$29,418, Northern Native Broadcasting Yukon Whitehorse YT \$54,147, Northwind Clothing Ltd MacKenzie BC \$240,941, Okanagan Indian Band Vernon BC \$84,317, Penticton and District Soc for the Mentally Handicapped Penticton BC \$74,627, Prince George Activators Soc Prince George BC \$51,384, Prince George and District Assoc for the Retarded Prince George BC \$42,944, Prince George Assoc for Handicapped Persons Prince George BC \$55,787, Prince George Community Resource Soc Prince George BC \$59,060, Quon-A-Tst Native Communications Soc Nanaimo BC \$57,817, Rose Garden Tenants Co-operative Soc Vancouver BC \$158,746, Shuswap Indian Band Invermere BC \$46,070, Skeena Terrace Tennants Assoc Vancouver BC \$78,292, Skidegate Band Council Queen Charlotte City BC \$118,095, Sliammon Indian Band Powell River BC \$87,525, Squamish Indian Band Squamish BC \$180,457, Sto Lo Housing Society Agassiz BC \$194,719, Sumas Clay Products \$126,271, Terrace and District Community Services Soc Terrace BC \$180,967, Terrace Women's Resource Centre Soc Terrace BC \$68,518, Tsquate Indian Band Council Port Hardy BC \$72,208, Urban Society for Women's Residence Vancouver BC \$44,194, Vancouver Indian Centre Arts and Crafts Corp Vancouver BC \$122,017, Vancouver Indian Centre Restaurants Ltd Vancouver BC \$60,053, Vancouver Temporary Employment Co-op Vancouver BC \$83,522, Vernon Native Economic Development Soc Vernon BC \$43,120, Ullrich Memorial Hospital Hazelton Hospital BC \$125,640, Youth Enrichment Society Prince Rupert BC \$87,538, Yukon Rehabilitation Centre Society Whitehorse YT \$48,786.

Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community \$202,668,421:

Newfoundland Region—

Agriculture Committee Hawkes Bay \$48,503, Agriculture Society Chapels Cove \$44,183, Anglican Church Women's Assoc Dunfield \$26,117, Baie Verte Development Assoc Seal Cove \$35,711, Baie Verte Kinsmen Club Baie Verte \$26,117, Barachois Development Assoc Stephenville Crossing \$86,660, Bay of Islands Yacht Club Corner Brook \$26,642, Bay St George Development Assoc Bay St George \$52,133, Berry Head Community Council Port au Port \$74,547, Bonavista Lions Club Bonavista \$26,085, Bonne Bay Agriculture Society Woody Point \$31,500, Boy Scouts Assoc of Canada St John's \$141,872, Branch Community Council Branch \$27,000, Branch Harbour Improvement Committee Branch \$59,626, Bents Cove Stage Committee Bents Cove \$49,500, Brigus South Fisherman's Committee Brigus South \$58,000, Bryants Cove Community Council Bryants Cove \$37,800, Building Committee Bourgoynes Cove \$26,117, C Broyle S Fishermen's Committee Cape Broyle \$40,503, Canadian National Institute for the Blind Corner Brook \$25,377, Canadian National Institute for the Blind St John's \$26,699, Canadian Diabetic Assoc St John's \$30,487, Carmelita Development Assoc St Marys \$27,000, Catholic Women's Assoc Duntara \$27,900, Central Development Assoc Main Brook \$37,614, Central Development Assoc Parsons Pond \$121,205, CESA (1979) Ltd and Papeda Port au Port \$134,183, Citizens Committee Shea Heights \$35,711, City of Corner Brook \$27,052, Civic Improvement Committee Kingston \$29,288, Cooperative Society Ltd Seldom \$99,217, Codroy Fishermen's Committee Codroy \$37,393,

Codroy Valley Lions Club Doyles \$28,048, Colliers Fishermen's Committee Colliers \$54,899, Community Building Committee Milton \$26,117, Community Committee Cape Freels \$52,461, Community Committee Placentia \$38,909, Community Committee Random Island \$43,703, Community Council Birchy Head \$37,838, Community Council Bishops Cove \$26,117, Community Council Cartwright Labrador \$25,010, Community Council Coachmans Cove \$29,830, Community Council Fox Harbour \$38,909, Community Council Happy Valley Labrador \$34,422, Community Council Jacques Fontaine \$26,117, Community Council Lushes Bight Beaumont \$29,880, Community Council Mings Bight Mings Bight \$32,513, Community Council of Gillams Corner Brook \$35,711, Community Council of Pacquet Pacquet \$35,752, Community Council Port au Bras \$31,500, Community Council Red Harbour \$32,512, Community Council Riverhead \$31,500, Community Council Rocky Harbour \$38,909, Community Council St Lunaire Griguet \$48,503, Community Council West St Modeste \$31,991, Community Council Wildbight Beachside \$29,315, Community Council Woodstock \$31,500, Community Development Assoc Grand Le Pierre \$39,098, Community Development Committee Hillview \$65,026, Community Development Committee Musgravetown \$26,117, Community Development Committee North Boat Harbour \$51,701, Community Improvement Committee Point of Bay \$55,548, Community Leading Ticks West Leading Ticks \$36,540, Community of Parsons Pond Parsons Pond \$36,000, Community of Red Bay Red Bay Labrador \$29,313, Community of Renewes and Cappahayden Renewes \$29,093, Community Stage Fisherman's Committee Twillingate \$42,107, Congregation Christian Brothers St John's \$26,117, Conher Development Assoc Hermitage \$72,267, Corner Brook Ski Club Corner Brook \$88,967, Cow Head Fisherman's Committee Cow Head \$42,901, Cowan Heights Parent Teacher Assoc St John's \$29,315, Croque Fisherman's Committee Croque \$29,924, Daniels Pond Wharf Committee Daniels Harbour \$34,700, Debrocky Seateach Nfld Ltd St John's \$25,296, Development Assoc Branch \$26,117, Development Assoc Cartwright Labrador \$42,107, Development Assoc Co Ltd Lewisporte \$61,238, Development Assoc Herring Neck \$308,643, Development Assoc Hopeall \$116,044, Development Assoc Inc Bell Island \$35,631, Development Assoc Jerseyside \$32,513, Development Assoc Long Harbour \$38,909, Development Assoc Placentia \$49,402, Development Assoc Rushoon \$38,909, Development Assoc Shoal Harbour \$43,200, Development Assoc St Shotts \$77,355, Development Assoc Summerford \$72,427, Development Assoc Traytown \$77,490, Development Assoc Woody Point \$120,372, Development Committee Castor River North \$29,848, Development Committee Cavendish \$35,386, Development Committee Cuslett \$38,909, Development Committee Heart's Delight \$84,647, Development Committee Heart's Desire \$42,107, Development Committee Islington \$35,386, Development Committee Lamaline \$116,689, Development Committee Middle Arm \$38,909, Development Committee Pines Cove \$39,600, Development Committee Plum Point \$36,556, Development Committee Whiteway \$35,116, Dunville Wharf Committee Dunville \$40,716, Eastport Peninsula Committee Eastport \$38,909, East Shore Labrador Development Assoc Port Hope Simpson Labrador \$60,301, Economic Development Assoc Baie Verte \$167,200, Economic Development Assoc Port au Port \$27,661, Economic Development Committee Bell Island \$32,513, Epworth Fishermen's Committee Epworth \$32,513, Exploits Leda Corp Botwood \$67,998, Exploits Reg Water Supply Grand Falls \$86,103, Faith United Church Burgeo \$40,221, Fishermen's Assoc Fredericton \$52,460, Fishermen's Assoc Glovers Harbour \$48,503, Fishermen's Assoc Ltd Riverhead \$42,107, Fishermen's Committee Anchor Point \$37,310, Fishermen's Committee Bay de Verde \$42,502, Fishermen's Committee Bellevue \$29,848, Fishermen's Committee Cape Broyle \$64,621, Fishermen's Committee Carbonear \$38,909, Fishermen's Committee Chance Cove \$32,774, Fishermen's Committee Come By Chance \$122,755, Fishermen's Committee Cooks Harbour \$84,500, Fishermen's Committee Cupids \$37,024, Fishermen's Committee Durrell \$33,984, Fishermen's Committee Fairhaven \$45,305, Fishermen's Committee Ferryland Ferryland \$40,279, Fishermen's Committee Flowers Cove \$70,535, Fishermen's Committee Forresters Point \$26,937, Fishermen's Committee Green Island Brook \$42,390, Fishermen's Committee Graquet

EMPLOYMENT AND IMMIGRATION—Continued

\$31,310, Fishermen's Committee Hawkes Bay \$26,117, Fishermen's Committee Jean de Baie \$41,419, Fishermen's Committee Joe Batt's Arm \$48,503, Fishermen's Committee Kings Cove \$26,117, Fishermen's Committee L'Anse au Clair Labrador \$42,104, Fishermen's Committee Little Harbour East \$62,421, Fishermen's Committee Lords Cove \$46,550, Fishermen's Committee Lumsden \$50,481, Fishermen's Committee Marys Harbour \$32,513, Fishermen's Committee Marysvalle \$36,000, Fishermen's Committee Mount Carmel \$38,909, Fishermen's Committee Musgrave Harbour \$58,852, Fishermen's Committee Ochre Pit Cove \$39,596, Fishermen's Committee Petty Harbour \$45,427, Fishermen's Committee Plate Cove East \$36,621, Fishermen's Committee Plate Cove West \$26,637, Fishermen's Committee Raleigh \$45,277, Fishermen's Committee Salmon Cove \$63,462, Fishermen's Committee Salvage \$31,613, Fishermen's Committee Ship Cove \$47,443, Fishermen's Committee Southern Harbour \$60,000, Fishermen's Committee St Carols \$47,232, Fishermen's Committee Stock Cove \$32,674, Fishermen's Committee St Joseph's \$38,909, Fishermen's Committee St Julien's \$59,351, Fishermen's Committee Summerville \$35,992, Fishermen's Committee Wesleyville \$35,711, Fishermen's Committee Western Bay \$46,401, Fishermen's Committee Wild Bight \$60,000, Fishermen's Committee Flatrock Torbay \$27,000, Fishermen's Development Assoc St Brendan's \$38,909, Fishermen's Improvement Committee Conception Harbour \$58,630, Fishermen's Wharf Committee Summerside \$37,795, Fogo Island Co-Operative Seldon \$27,880, Fogo Island Development Assoc Seldom \$32,513, Fogo Town Council Fogo \$45,000, Fortune Bay N Shore Development Assoc English Harbour West \$33,309, Fortune Fishermen's Committee Fortune \$30,000, Foxtrap Fishermen's Committee Manuels \$32,513, Freshwater Parish Council Freshwater \$29,315, Gambo Indian Bay Development Assoc Hare Day \$32,513, Gander Bay Hamilton Sd Development Assoc Victoria Cove \$99,340, Gander Curling Club Gander \$53,569, Gander Recreation Commission Gander \$259,660, Gaskiers Fishermen's Committee Gaskiers \$36,000, General Development Assoc Parson Pond \$38,909, Gerald P Power Low Point \$26,609, Goulds Town Council Goulds \$36,527, Goulds Volunteer Fire Department Goulds \$35,711, Green Bay S Fisherman's Comm Brighton \$49,888, Harbour Development Musgravetown \$65,000, Holy Redeemer Boys Club Corner Brook \$39,557, Home-maker Project Port au Basques \$26,863, Hopedale Fishermen's Committee Hopedale Labrador \$43,058, Horwood Recreation Committee Horwood \$38,365, Howley Voluntary Fire Brigade Howley \$38,909, Improvement Committee Harbour Main \$40,916, Inshore Fishermen's Committee Grand Bank \$51,701, Institute for Research in Human Ability St John's \$27,282, Jamestown Fishermen's Committee Lethbridge \$32,513, John Howard Society of Nfld St John's \$45,185, Kinsmen Club of Can Bridge Lethbridge \$32,513, Kinsmen Club of Grand Falls Grand Falls \$51,935, Kinsmen Club of La Scie La Scie \$35,711, Lake Melville Tourism Assoc Happy Valley Labrador \$35,711, Lakeside Parks & Recreation Assoc Gander \$29,258, Lamaline Fishermen's Committee Lamaline \$58,500, Lawn Bay Fisheries Ltd Lawn \$46,039, Leo M Maloney Sweet Bay \$31,500, Lions Club Stephenville Crossing \$32,513, Local Development Assoc Bellevue \$33,430, Local Development Assoc Ship Harbour \$38,909, Local Development Committee Aspen Cove \$45,305, Local Development Committee Bay L'Argent \$31,500, Local Development Committee English Harbour East \$31,521, Local Development Committee Harbour Mille \$31,500, Local Development Committee Little Bay East \$29,478, Local Development Committee Port Hope Simpson Labrador \$32,513, Local Development Committee St Marys \$27,000, Local Development Committee Terrenceville \$36,000, Local Development Committee Traytown \$67,914, Local Improvement District Labrador City Labrador \$33,497, Local Service District Bellevue \$27,865, Local Service District Committee Deep Bay \$31,513, Local Service District Little Harbour East \$41,246, Lourdes Community Council Lourdes \$32,513, Marystown Fire Department Marystown \$38,909, Max Simms Memorial Lions Camp Bishops Falls \$28,657, Memorial Hall Committee Jacksons Cove \$32,513, Men's Community Club Harbour Grace \$40,386, Midnight Senior Citizens Club Lower Island Cove \$26,757, Monford G Milley Springdale \$73,730, Morrisville Community Council Morrisville \$32,513, Mount Moriah Town Council

Mount Moriah \$38,590, Nain Fishermen's Committee Nain Labrador \$32,513, New Bay Fishermen's Committee Cottrell's Cove \$40,171, Newtown Fishermen's Committee Newtown \$38,909, Nfld Dairymen's Assoc Goulds \$35,386, Norris Arm Town Council Norris Arm \$37,402, Norris Point Fisheries Society Norris Point \$50,000, North Harbour Lions Club North Harbour \$27,000, North Shore Development Assoc English Harbour West \$100,171, Offender Service and the Community St John's \$28,030, O'Regan's Regional Pasture Committee Doyles \$51,701, Parks and Recreation Commission Corner Brook \$27,000, Pasture Committee Rocky Harbour \$29,277, Path End Recreation Committee St Marys \$47,132, Pentecostal Assembly of Badger Badger \$40,106, Petite Forte Committee Petite Forte \$26,117, Petty Harbour Fishermen's Committee Petty Harbour \$38,909, Pinware Fishermen's Committee Pinware Labrador \$38,909, Placentia Area Development Assoc Freshwater \$46,902, Placentia Fishermen's Committee Freshwater \$38,909, Pointe Lance Community Council Point Lance \$38,909, Project Outreach St John's \$38,423, Public Library Board Clarenceville \$51,701, Recreation Assoc Harcourt \$51,112, Recreation Centre Ltd Harbour Grace \$28,568, Recreation Commission Cox's Cove \$27,000, Recreation Committee Harry's Harbour \$38,909, Recreation Commission Mount Carmel \$34,237, Recreation Committee South Dildo \$29,266, Red Indian Lake Development Assoc Millertown \$31,041, Refugee Community Adaptation Program St John's \$38,698, Regional Development Assoc Colinet \$187,896, Regional Development Assoc Hillview \$85,044, Regional Development Assoc Port Union \$38,909, Regional Committee Hillview \$26,117, Remote Applications St John's \$27,142, Rock Harbour Water Committee Marystown \$26,117, Roman Catholic Men's Assoc Chapel Arm \$26,117, Royal Canadian Legion #2 Bishops Falls \$26,117, Rushoon Community Council Rushoon \$40,406, Salmon Assoc of Eastern Nfld St John's \$42,740, Salmon Cove Town Council Salmon Cove \$38,909, Senior Citizens Club Pasadena \$32,513, Sheaves Cove Development Commission Port au Port \$43,617, Sheshatshii Home Board of Directors Northwest River Labrador \$27,578, Society of United Fishermen Winterton \$35,386, South Coast Reg Dev Assoc Pools Cove \$41,430, Southern Avalon Development Assoc St Shotts \$48,503, Southern Shore Development Assoc Calvert \$75,748, Sports and Recreation Commission Whitbourne \$26,117, Sports Complex Committee St John's \$69,471, St Anthony Town Council St Anthony \$60,000, St John's Board of Trade St John's \$27,001, St Mary's Bay N Reg Development Assoc St Mary's \$33,380, Swift Current Lions Club Swift Current \$32,513, The Community Bide Arm Bide Arm \$51,701, The Community Council Cape St George \$29,315, The Community of Conche Conche \$39,807, The Community of Fermeuse Fermeuse \$48,503, The Community of Portugal Cove S Trepassey \$32,513, The Community of St Marys St Marys \$39,688, Tilton Recreation Committee Tilton \$32,235, Town Council Arnolds Cove \$52,456, Town Council Clarke Beach \$35,711, Town Council Corner Brook \$35,916, Town Council Freshwater \$33,198, Town Council Greenspond Greenspond \$45,000, Town Council Main Brook \$40,960, Town Council Marystown Marystown \$26,117, Town Council Normans Cove Normans Cove \$26,117, Town Council Port Blandford \$52,432, Town Council Recreation Commission Avondale \$41,532, Town of Badger Badger \$27,217, Town of Bay Roberts Bay Roberts \$36,957, Town of Bishops Falls Bishops Falls \$101,676, Town of Bonavista Bonavista \$57,260, Town of Carmanville Carmanville \$45,000, Town of Conception Bay South Manuels \$140,730, Town of Deer Lake Deer Lake \$26,117, Town of Dunville Dunville \$32,513, Town of Englee Englee \$88,865, Town of Harbour Grace Harbour Grace \$29,315, Town of Holyrood Holyrood \$59,126, Town of La Scie La Scie \$72,577, Town of Lewisporte \$49,178, Town of Long Harbour and Mount Arlington Heights Long Harbour \$51,701, Town of Normans Cove and Long Cove Normans Cove \$39,861, Town of Manuels Cove Twillingate \$77,179, Town of Marystown Recreation Commission Marystown \$75,652, Town of Milltown Milltown \$48,503, Town of Mount Carmel Mount Carmel \$36,000, Town of Pasadena Pasadena \$87,761, Town of Placentia Placentia \$51,701, Town of Roberts Arm Roberts Arm \$32,513, Town of South River South River \$38,311, Town of Spaniards Bay Spaniards Bay \$26,117, Town of Stephenville Stephenville \$94,593, Town of St

EMPLOYMENT AND IMMIGRATION—Continued

Georges St Georges \$154,049, Town of St Lawrence St Lawrence \$112,327, Town of Twillingate Twillingate \$32,513, Town of Wabana Bell Island \$126,672, Town of Wesleyville Wesleyville \$39,499, Town of Windsor Windsor \$103,693, Trinity Town Council Trinity \$32,513, Trouty Recreation Commission Trouty \$26,117, U C Loon Bay Camp Committee Lewisport \$38,909, United Church Women's Assoc Long Beach \$26,117, University Library St John's \$28,987, Victoria Loyal Orange Lodge No 3 Bay Roberts \$26,117, Volunteer Fire Brigade Brigus \$32,565, Volunteer Fire Brigade Elliston \$35,626, Volunteer Fire Brigade Johns Beach \$27,000, Volunteer Fire Department Bunyan Cove \$36,000, Volunteer Fire Department Musgrave town \$31,885, Wabana Boys & Girls Club Bell Island \$31,242, Walter Johnson Jobs Cove \$60,000, Water and Sewer Disposal Committee Pleasantview \$69,408, Water and Sewer Committee Tizzards Harbour \$96,256, Water and Sewer Disposal Committee Herring Neck \$92,966, Water Committee St Anthony \$72,062, Water Line for Washing Fish St Vincents \$62,068, Water Supply and Sewer Disposal Buchans Jet \$105,439, Western Farmers Group St Vincents \$43,587, Winterland Community Council Winterland \$26,117, Witless Bay Fishermen's Committee Witless Bay \$61,092, Witless Bay Recreation Assoc Witless Bay \$32,513, Working Canadian Youth Buchans \$44,647, 4 H Provincial Council St John's \$38,909;

Nova Scotia Region—

Afton Indian Band Council per J Prosper and P Perro Antigonish \$66,710, Amherst Day Care Centre Amherst \$26,135, Annapolis County Exhibition per D Carver and J Longley Jr Lawrencetown \$30,333, Annapolis Valley Historical Society Middleton \$41,736, Antigonish Arena Commission Antigonish \$54,154, Bear River Board of Trade Bear River \$45,494, Belliveau Cove Waterfront Improvement Committee Belliveau Cove \$53,837, Big Brothers and Sisters King County Assoc Kentville \$27,387, Board of Managers of Grand River Presbyterian Church per K Strachan and N Bartholomeu Grand River \$31,597, Board of Managers of St Andrews Presbyterian Church per A MacLeod and D MacLeod Gabarus \$28,370, Boisdale Community Assoc per J Handley and J Webb Christmas Island \$26,327, Canadian Assoc for the Mentally Retarded Kings County Branch Kentville \$32,730, Canadian Red Cross Society Sydney Branch Sydney \$25,417, Canning District Recreation Commission Canning \$46,402, Canso and Area Arena Commission per B MacKinnon and B Long Canso \$74,328, Canso and Area Arena Commission per T Hanlon and T Chemil Canso \$36,229, Cape Breton Assoc for Coop Development Sydney \$31,431, Cape Breton Family YMCA Sydney \$74,483, Cape Breton Tourist Assoc Sydney River \$48,370, Centre for Energy Study TUNS Halifax \$35,309, Cercle Evangeline New Waterford \$27,171, Chapel Island Band Council per R Marshall and A Marshall St Peters \$38,300, Charleston Community Development Assoc per T Youden and R George Sydney \$28,134, Cheticamp Fishermen's Coop Society Ltd Cheticamp \$51,573, Christian Community Council Yarmouth \$28,213, Churchill Playground Committee per R Marchand and R Gillis Dutch Brook \$32,824, Citizens Service League Glace Bay \$31,016, City of Sydney Parks and Recreation Department Sydney \$67,721, Club de Golf Leportage Golf Club Cheticamp \$71,861, Colchester YMCA Truro \$72,867, Cole Harbour Boys and Girls Club Dartmouth \$31,528, Cornwallis Street Baptist Church Halifax \$27,423, Dartmouth Boys and Girls Club Dartmouth \$46,314, Digby County Exhibition Society Bear River \$41,652, Eskasoni Band Council per A Julian and T Christmas Eskasoni \$123,546, EXPIC Housing Society New Glasgow \$47,650, First United Church per W J Stephens and J A Russell Sydney \$26,868, Gibson Woods and District Community Club Centreville \$30,522, Grand Etang Fishermen's Coop Society Ltd Cheticamp \$31,315, Hants West Home and School Assoc Newport \$60,030, Industrial Cape Breton Board of Trade Sydney \$46,013, Inverness Consolidated Memorial Hospital Inverness \$28,414, Inverness Fishermen's Assoc Inverness \$25,254, Kinsmen Club of Glace Bay Glace Bay \$26,423, Kinsmen Club of Inverness Inverness \$29,199, Kinsmen Club of North Sydney North Sydney \$75,309, La Société St Pierre Cheticamp \$51,979, Lennox Passage Yacht Club D'Escousse \$25,145, Little Anse Harbour Committee per T Samson

and D Boudreau Little Anse \$38,945, Little Judique Harbour Fishermen's Assoc per D T MacDonald and R MacDonald Port Hood \$25,663, Maple Hill Manor Society Ltd New Waterford \$27,553, Martin Lodge 100F #101 per P Blades and R Steward Donkin \$28,962, Membertou Reserve Band Council per A Christmas and T Paul Sydney \$60,046, Mental Health/Halifax Halifax \$25,339, Metro Area Community Service Halifax \$25,842, Micmac Arts and Craft Society Truro \$93,762, Millbrook Band Council per S Johnson and C Gloade Truro \$60,310, Mira Pasture Coop Ltd Sydney \$58,611, Municipality of the County of Halifax Armdale \$74,513, Municipality of the County of Inverness Port Hood \$77,637, Municipal School Board of Cumberland County Amherst \$46,072, Municipal School Board of the County of Cape Breton Sydney \$25,268, Neils Harbour/New Haven Development Commission per W Budge and L Lamey New Haven \$28,075, New Waterford Board of School Commissioners New Waterford \$62,687, New Waterford Lions Club New Waterford \$30,866, New Waterford Parks and Recreation Department New Waterford \$49,964, Northside Victoria Amalgamated School Board North Sydney \$41,451, North Sydney Inshore Fishermen's Group per M Styles and K MacMullin North Sydney \$41,505, Nova Scotia Indian Summer Games Committee per S Johnson and J Johnson Truro \$25,034, Nova Scotia Remote Sensing Centre per J Wightman and D Sherstone Lawrencetown \$30,816, Nova Scotia Society for Autistic Children Sydney \$34,738, Orangedale Improvement Assoc per C L Taylor and R MacDonald Orangedale \$29,913, Richmond County Industrial Commission Arichat \$101,179, Richmond Riders Club Inc L'Ardoise \$32,472, River Bourgeois Baseball Club per G Boucher and T Boudreau River Bourgeois \$29,485, River Bourgeois Historical Society River Bourgeois \$25,488, Riverdale Athletic Assoc Cleveland \$27,369, Royal Canadian Legion Branch 110 L'Ardoise \$39,811, Shubenacadie Band Council per R Maloney and D Knockwood Shubenacadie \$112,546, South Shore Exhibition Assoc Bridgewater \$38,670, South Shore Tourism Assoc Bridgewater \$30,560, St Albans Anglican Church per R D Walker and W Ott Sydney \$28,843, St Eugenes Parish Hall Committee per Rev E MacIsaac and R McNeil Dominion \$26,552, St Marys Anglican Church per J Dillon and Rev D F Arnold Glace Bay \$25,146, St Peters and District Volunteer Fire Department St Peters \$49,130, Sydney City Hospital Sydney \$58,136, Sydney Parks and Recreation Department Sydney \$25,102, Sydney Water Commission Sydney \$97,793, The Y's Men Club of Glace Bay Glace Bay \$54,824, Town of Amherst Amherst \$49,170, Town of Bridgetown Bridgetown \$34,334, Town of Bridgewater Bridgewater \$29,875, Town of Dominion Dominion \$38,621, Town of Kentville Kentville \$48,959, Town of Lockeport Lockeport \$90,366, Town of New Waterford New Waterford \$34,129, Town of North Sydney North Sydney \$112,884, Town of Parrsboro Parrsboro \$56,478, Town of Pictou Pictou \$60,696, Town of Port Hawkesbury Port Hawkesbury \$27,528, Town of Shelburne Shelburne \$25,272, Town of Springhill Springhill \$70,566, Town of Sydney Mines Sydney Mines \$138,667, Town of Trenton Trenton \$56,150, Truro Boys and Girls Club Truro \$40,021, TUNS Fisheries Research and Technology Lab Halifax \$44,992, Union of Nova Scotia Indians and Native Council—Nova Scotia Sydney \$29,675, United Maritime Fishermen Coop per J Pellerine and B MacDonald Port Hood \$34,158, Wagmatcook Band Council per B Pierro and N MacDonald Baddeck \$62,578, Westside Community Centre New Glasgow \$31,084, Whycocomagh Band Council per R C Gooogoo and C L Mullendore Whycocomagh \$70,969, Windsor Agricultural Society Windsor \$52,817, Windsor Cable TV Ltd Windsor \$26,638, Yarmouth Regional Hospital Yarmouth \$114,541, Workers Compensation Board of Nova Scotia Halifax \$306,707;

New Brunswick Region—

André Comeau Sheila \$31,494, Assoc Canadienne pour Deficients Mentaux Tracadie \$26,734, Assoc des Enfants Inadaptés En Pointe Alexandre \$26,291, Assoc Sportive de Notre Dame de Lourdes Siegas \$27,419, Big Cove Band Council Big Cove \$143,840, Blackville Recreation Council Blackville \$31,727, Board of School Trustees District 8 Newcastle \$46,322, Burnt Church Indian Band Lagacéville

EMPLOYMENT AND IMMIGRATION—Continued

\$162,644, Burnt Church New Jersey Recreation Council Burnt Church \$31,410, Campbellton Legion War Memorial Co Ltd Campbellton \$30,851, Canadian Mental Health Assoc Moncton \$32,285, Canadian National Institute for the Blind Edmundston \$53,789, Canadian Red Cross Society NB Division Saint John \$26,882, Cape Tormentine United Church Women Cape Tormentine \$27,234, Centracare Saint John Inc Saint John \$29,165, Central Miramichi Historical Society Inc Doaktown \$27,370, Central NB Woodmen's Museum Inc Boiestown \$176,339, Centre Communautaire d'Alcida Petit Rocher \$26,131, Centre de Développement de St Ignace St Ignace \$37,519, Centre de Loisirs Inc St Arthur \$40,000, Centre de Loisirs Saint Joseph Inc Edmundston \$36,558, Centre de Ressourcement Inc Bathurst \$49,228, Centre Recreatif de la Paroisse de Val d'Amour \$38,797, Chambre de Commerce de Collette Rogersville \$32,233, Chambre de Commerce de St Simon St Simon \$45,319, Chatham Volunteer Fire Department Chatham \$25,225, City of Bathurst Bathurst \$205,054, City of Campbellton Campbellton \$96,944, City of Edmundston Edmundston \$36,424, City of Fredericton Fredericton \$26,835, Club Athletique de Notre Dame Inc Notre Dame de Kent \$26,426, Club de l'Age D'or de Pokemouche Inc Pokemouche \$47,682, Club d'Age D'or de Pré d'en Haut Saint Joseph \$31,404, Club des Pêcheurs d'Anse Bleue Inc Anse Bleue \$27,013, Comité Culturel de Pokemouche Inc Pokemouche \$34,565, Comité du Parc du Vieux Moulin Nigadoo \$31,729, Comité Paroissial de St Isidore St Isidore \$59,980, Congregation of Our Lady of Good Council Church Mission Millerton \$34,843, Conseil Paroissial de Saint Paul Saint Paul de Kent \$40,815, Conseil Récréatif de Cocagne Inc Cocagne \$131,290, Crossroads for Women Inc Moncton \$42,987, District Scolaire #13 Shediac \$43,802, Doaktown Curling Club Doaktown \$26,843, East Botsford Fishermen Bayfield \$28,808, East Botsford Recreation Council Inc Bayfield \$33,026, Eel Ground Indian Band Newcastle \$77,377, Eel River Bar Band Council Dalhousie \$41,251, Fan Recreation Inc St Stephen \$32,141, Foyer école de Petit Rocher Petit Rocher \$25,940, Gerard Frenette Petit Rocher \$33,331, Groupe de Pêcheurs du Quai du Cape de Cocagne Grande Digue \$36,145, Harcourt Fire Committee Harcourt \$27,186, Hôpital Stella Marie de Kent Ste Anne de Kent \$45,558, Hôtel Dieu Saint Joseph Inc Tracadie \$34,359, Human Development Council Inc Saint John \$55,856, International Year of Disabled Persons Moncton \$61,696, Kingsclear Indian Band Fredericton \$74,266, La Chambre de Commerce de Buctouche Inc Buctouche \$27,536, La Cooperative Agricole de Kent Nord Ltée St Louis de Kent \$35,147, La Coopérative des producteurs d'arbres de Noël du Kent Nord Ltée St Ignace \$31,759, La Municipalité de Kedgwick \$54,540, La Société d'Habitation de Rogersville Inc Rogersville \$77,360, La Société Historique de la Mer Rouge Inc Robichaud \$74,532, Le Comité des Citoyens de White Brook White Brook \$32,113, Le Comité des Citoyens Ste Anne de Kent \$29,995, Le Comité Paroissial de Drummond Drummond \$42,344, Le Comité Paroissial de Miscou Miscou Light \$33,363, Le Conseil Paroissial de la Paroisse Notre Dame de Fatima Saint Arthur \$33,165, Le Conseil Paroissial de Scoudouc Scoudouc \$56,087, Le Port de Plaisance de Bas Caraquet Bas Caraquet \$65,844, Le Village de Bas Caraquet Bas Caraquet \$34,363, Leonard Beaudin Petit Shippigan \$28,472, Les Anciens et Amis de l'Académie Ste Famille Inc Tracadie \$26,502, Les Aventuriers de Charlo Inc Charlo \$31,510, Les Producteurs d'Arbres de Noël de Clair Kouchibouguac \$90,017, Les Residences St Louis Inc St Louis de Kent \$50,100, L. O. L. #158 MaNamee \$55,474, L'Assoc des Loisirs des Îles Ltée Lamèque \$60,706, L'Assoc des Pêcheurs de Pigeon Hill Pigeon Hill \$103,568, L'Union des Pêcheurs des Maritimes Cap Pelé \$132,640, L'Union des Pêcheurs des Maritimes Section Val Comeau Val Comeau \$67,408, Manoir de Grand Sault Inc Grand Sault \$25,667, Michel Saulnier Pont LaFrance \$45,807, Miramichi Hospital Alcoholism Treatment Centre Newcastle \$81,177, Miramichi Jaycees Inc Newcastle \$26,679, Miramichi Recreation Council Black River Bridge \$25,220, Miramichi Salmon Assoc Inc Fredericton \$39,049, Moncton Hospital Moncton \$28,581, Municipalité de Sainte Anne de Madawaska Sainte Anne de Madawaska \$45,566, Municipalité de Bertrand Bertrand \$77,568, Municipalité de Lac Baker Inc Lac Baker \$61,530, Municipalité de Paquetville Paquetville \$89,269, Municipalité de Rivière Verte Rivière Verte \$45,380, Municipalité de

Saint Jacques St Jacques \$56,499, Municipalité de St Léolin St Léolin \$74,768, Municipalité de Verret Verret \$51,579, Musée de Kent Inc Buctouche \$103,262, Narcisse Musée Brantville \$32,843, NB Assoc of Volunteer Centres Noonan \$33,316, Nepisiquit Salmon Assoc Inc Bathurst \$34,770, Newcastle Fields Assoc Newcastle \$25,878, Pabineau Indian Band Bathurst \$29,392, Paroisse Notre Dame de Lourdes Memramcook \$31,248, Quota Club of Fredericton Fredericton \$27,553, Richibucto Fishermen's Boat Shed Committee Richibucto \$26,869, Red Bank Indian Band Red Bank \$59,944, Regroupement des Pêcheurs de Petit Rocher Petit Rocher \$29,903, Regroupement des Pêcheurs de Pointe Verte Pointe Verte \$98,156, Residence Ste Anselme Dieppe \$63,907, Residence Ste Thérèse Inc Dieppe \$31,304, Restigouche Country Club Campbellton \$70,646, Rexton Senior Citizens Housing Inc Rexton \$40,244, Richibucto Village Fishermen's Cooperative Ltd Richibucto Village \$27,810, Rotary Club of Newcastle Newcastle \$158,291, Royal Canadian Legion Branch #43 Buctouche \$72,037, Shediac Lobster Festival Inc Shediac \$58,960, Skigin Elnoog Housing Corp of NB Inc Fredericton \$44,067, St Edward Fishermen's Committee Buctouche \$26,805, St Edwards Parish Council Renous \$35,082, St Mary's Indian Band Fredericton \$41,686, St Michael's Parish Council Chatham \$51,644, Ste Anne Fisherman's Committee Ste Anne de Kent \$45,566, The Concerned Citizens Group of Burnt Church and New Jersey Lagacéville \$30,850, The Miramichi Agriculture Exhibition Assoc Ltd Chatham \$25,373, The United Pentecostal Church Doaktown \$26,627, Tobique Indian Reserve Perth Andover \$176,321, Town of Chatham Chatham \$210,316, Town of Dalhousie Dalhousie \$100,718, Town of Dalhousie Recreation Department Dalhousie \$25,799, Town of Shediac Shediac \$26,030, United Maritime Fishermen's Cooperative Moncton \$32,790, Village de Beresford Beresford \$118,638, Village de Cap Pelé Cap Pelé \$25,959, Village de Grande Anse Grande Anse \$92,536, Village de Lamèque \$95,002, Village de Nigadoo Nigadoo \$29,279, Village de Petit Rocher Petit Rocher \$67,284, Village de Pointe Verte Pointe Verte \$47,212, Village de Saint Basile Saint Basile \$92,275, Village de Saint François St François \$79,409, Village de Saint Louis Saint Louis de Kent \$29,004, Village de Sheila Sheila \$101,202, Village de St Hilaire St Hilaire \$41,415, Village de St Joseph St Joseph \$41,482, Village de St Quentin St Quentin \$48,485, Village of Dorchester Dorchester \$33,489, Village of Douglastown Douglastown \$37,260, Village of Eel River Crossing Eel River Crossing \$49,332, Village of Loggieville Loggieville \$42,971, Village of McAdam McAdam \$217,216, Village of Port Elgin Port Elgin \$41,863, Village of Rexton Rexton \$82,701, Village of Richibucto Richibucto \$41,238, Village of Tide Head Tide Head \$54,933, Village St Antoine de Kent St Antoine de Kent \$29,381, Ville de Caraque Caraque \$114,653, Ville de Shippagan Shippagan \$59,945, Ville de Tracadie Tracadie \$119,943, Ville d'Edmundston Edmundston \$129,609 Westmorland Historical Society Dorchester \$27,066, Women in Transition House Inc Fredericton \$28,596;

Prince Edward Island Region—

Abegweit Band Housing Project Scottfort and Morell \$52,310, Annandale Port Committee Dundas \$31,472, Belfast Lions Club Belfast \$44,051, Blueberry Development Inverness \$25,965, Canadian Mental Health Assoc Charlottetown \$28,896, Cardigan Legion Project Cardigan \$40,505, Dundas Project Dundas \$43,502, Egmont Bay and Mont Carmel Exhibition Egmont Bay and Mont Carmel \$46,293, Fort Augustus Church Fort Augustus \$25,550, Gaspereaux Women's Institute Gaspereaux \$27,226, Georgetown Community Restoration Georgetown \$35,071, Greater Summerside Development Inc Summerside \$31,563, Kensington and Area Recreation Assoc Kensington \$47,929, La Co-op du Village Pioneer Acadie Ltée Mont Carmel \$44,074, Launching Port Committee Launching \$29,630, Legion Community Hall Tignish \$55,742, Lennox Island Band Council Lennox Island \$39,353, Maple House O'Leary \$29,418, Miminegash Port Committee Miminegash \$41,440, Montague Fire Awareness and Prevention Project Montague \$32,098, Mt Pleasant and Area Resources Development Mt Pleasant \$39,366, Royal Canadian Legion Branch No 17 Mont Carmel \$44,973, SAW Industries Summerside \$42,854, Souris Area Recreation Committee Souris \$82,509, Souris Regional

EMPLOYMENT AND IMMIGRATION—Continued

High Consultation Committee Souris \$40,786, Southern Kings and Queens Home Repair Montague \$37,024, Southern Kings Home Repair Montague \$59,090, Summerside Gulf Club Summerside \$26,815, Tignish Harbour Improvement Tignish \$39,105, Tignish Home and School Assoc Tignish \$25,759, Town of Summerside Summerside \$165,828, Transition House Charlottetown \$25,849, Village of Cornwall Cornwall \$66,342, Village of St Louis St Louis \$31,661, Village of Tignish Tignish \$30,986, Village of Wellington Wellington \$27,679, Western Kings Recreational Assoc Morell \$45,223, West Prince Community Development O'Leary \$99,091, West Prince Housing O'Leary \$68,635, Workmen's Compensation Board Charlottetown \$133,136;

Quebec Region—

Adel Haute Gatineau Maniwaki \$99,285, Afeas Ste-Anne des Monts \$34,640, Aide personne âgées défavorisées Fabreville Laval \$38,298, Algonquins sans statut du Qué Maniwaki \$25,048, Amis Centre Hospitalier Yovuil St-Jérôme \$25,371, Autres Jeunes Inc St-Jérôme \$27,482, Aréna de Beauceville Inc Beauceville \$25,092, Ass Biologistes du Québec Chicoutimi \$59,015, Ass Chasse et Pêche du Rocher Grande Rivière \$41,889, Ass Chasse et Pêche Marsoui Marsoui Cité Matane \$40,579, Ass Chasse et Pêche Madeleine Madeleine Centre Cité Gaspé \$91,830, Ass Chasse et Pêche Sept-Îles Sept-Îles \$35,999, Ass Commissaires Industriels Val D'Or \$35,256, Ass Conservation Vallée St-Urbain Charlevoix \$51,130, Ass Coop Pêcheurs Cotiers Rivière-au-Tonnerre \$35,880, Ass Défense Intérêts des Handi Mont-Laurier \$31,389, Ass des Handicapés Charlevoix St-Hilarion Charlevoix \$28,836, Ass des Pêcheurs de Homard Grande-Rivière \$66,911, Ass Embarcations St-Siméon St-Siméon \$38,553, Ass Garde Paroissiale Chicoutimi Chicoutimi \$28,013, Ass Handicapés Joli-Mont Rawdon \$34,688, Ass Handicapés Pays d'en Haut Ste-Adèle \$25,215, Ass Loisirs St-Fidèle \$27,733, Ass Parents Uniques Inc Rouyn \$26,871, Ass Pêcheurs Cotiers Newport Cité Gaspé \$79,524, Ass Pêcheurs Cotiers Péninsule Grande-Rivière \$56,211, Ass Pêcheurs Cotiers Petite-Vallée \$49,544, Ass Pêcheurs de Hareng Notre-Dame Isle Verte \$38,144, Ass Pêcheurs de Thon Gaspésie Port-Daniel \$36,180, Ass Pré-Retraites et Retraites Sorel \$54,278, Ass Pré-Retraites et Retraites Tracy \$69,218, Ass Touristique de Charlevoix La Malbaie \$52,888, Ass Touristique du Saguenay Chicoutimi \$69,346, Ass Touristique Régionale Duplessis Sept-Îles \$26,604, Ass Touristique Régionale Hauterive \$75,152, Assoc Pêcheurs Mont-Louis Mont-Louis Gaspé \$89,088, Assoc Saint-Jean Baptiste Cité Matapédia \$27,516, Assoc Coopérative d'Économie Familiale de la Cité de Montréal Montréal \$26,537, Assoc Coopérative d'Économie Familiale de la région Lanaudière Joliette \$28,773, Assoc de paralysie cérébrale de Québec Inc Québec \$74,251, Assoc des Pêcheurs Comté Duplessis \$30,568, Assoc du Québec pour enfants avec problèmes auditifs Charlesbourg \$26,499, Assoc étudiante du module des sciences de l'Administration de l'UQAC Chicoutimi \$26,178, Assoc pour déficients mentaux Québec \$36,680, Assoc pour la défense des droits sociaux du Montréal-Métropolitain Montréal \$27,006, Assoc québécoise de défense des droits des retraités et pré-retraités (AQDR) Inc Montréal \$29,081, Assoc Régionale des Loisirs pour handicapés Lanaudière Joliette \$30,386, Atelier Léopold-Desrosiers Matane \$36,176, Atelier Populaire Sept-Îles Sept-Îles \$125,115, Auberge Amitié Roberval Inc Roberval \$40,625, Barachois Fishermen's Assoc Co Gaspé \$25,376, Barrière Lake Band Council Parc de la Véndrye \$60,730, Base Plain Air Les Gôlands In Port-Cartier \$171,234, Base Plain Air de Matane Matane \$25,584, Bedwell et Associés Liée Trois-Rivières \$52,477, Bibliothèque Mun Rouyn-Noranda Rouyn \$38,501, Blanc Sablon Fishermen's Ass Comté Duplessis \$39,152, Bleuclaire Coop de Normandin Normandin Cité Roberval \$25,177, Boutet Raymond Asbestos \$32,448, Brill Tant Cove Fishermen's Ass Douglastown Cité Gaspé \$34,428, Brillant Cove Fishermen's Ass Gaspé \$71,344, Café Rencontre Mauricie Inc Grand-Mère \$33,896, Caisse Entraide Économique Ste Anne des Monts \$38,308, Caisse Pop Cloridorme Cloridorme \$99,722, Caisse Pop Grande Vallée Grande Vallée \$60,004, Caisse Pop L'Annonciation L'Annonciation \$32,955, Caisse Pop St François Xavier Grande Vallée Cité Gaspé \$28,912, Caisse Pop St Wilbrod

Hébertville Station Hébertville \$28,967, Caisse Populaire de Cap Chat Cap Chat \$36,380, Camp Musical N O Q Inc Amos \$28,501, Capar Inc Lachute \$25,063, Carnaval Souvenir Chicoutimi Chicoutimi \$32,760, Carrefour des organismes populaires de Charlesbourg Charlesbourg \$25,819, Carrefour Entraide Bénévolat Sorel \$164,254, CEDAG Inc Blanc Sablon \$44,394, CEGEP de Matane Matane \$30,213, CEGEP Hauterive Départ Tach Hauterive \$53,483, Centre Maurice Trois-Rivières \$70,616, Centrale Côte-Nord A/S Paul Major Sept-Îles \$37,496, Centre bénévolat Grand-Mère Grand-Mère \$29,287, Centre commun Grosse Île Magdalen Islands \$29,120, Centre de bénévolat Shawinigan Shawinigan Sud \$28,487, Centre de relèvement et d'information sociale Victoriaville Inc Victoriaville \$26,715, Centre d'Action Bénévole Sept-Îles \$105,229, Centre Ecologique Hier Aujourd'hui Montréal \$33,024, Centre famil Villégia McLaren Shawinigan \$28,160, Centre Familial Rouyn-Noranda Rouyn \$30,984, Centre féminin «La Source» St-Félicien \$29,904, Centre Local Services Comm Senneterre Abitibi-est \$32,573, Centre Loisirs Fatima Inc Fatima Îles de la Madeleine \$34,804, Centre Naturanimo Cité Matapédia \$54,050, Centre Naturanimo Vallée Matap St Cléophas \$36,544, Centre Plein Air Cap Chat Inc Cap Chat \$65,317, Centre Plein Air Pabok Inc Chandler \$53,602, Centre Pr Hand Joie de Vivre Cap d'Espoir est \$27,671, Centre Québécois d'innovations industrielles Montréal \$36,871, Centre Recherche Information Sept-Îles \$172,578, Centre Récréatif Cap aux Meules \$67,889, Centre Résidentiel et communautaire d'Amos Inc Amos \$31,070, Centre social de la Ville Inc La Malbaie \$34,660, Centre Sportif l'Ascension Inc l'Ascension \$27,312, Centre sportif St Ambroise St Ambroise \$28,624, Centre Transition Rivière du Loup \$27,975, Cercle affaires La Pocatière La Pocatière \$34,384, Cercle des Dames Fermières Val d'Espoir Co Gaspé \$29,191, Chambre Commerce Bonaventure Bonaventure \$34,412, Chambre de Commerce Anse au Griffon \$36,066, Chambre de Commerce Carleton Carleton \$82,270, Chambre de Commerce de Cadillac Cadillac \$25,520, Chambre de Commerce de Chambord Chambord \$25,155, Chambre de Commerce de la Vallée de St-Sauveur St-Sauveur \$39,095, Chambre de Commerce des Îles de la Madeleine Îles de la Madeleine \$45,050, Chambre de Commerce Dolbeau Dolbeau \$36,035, Chambre de Commerce Inc Shawinigan \$63,754, Chambre de Commerce Industrie Labelle \$42,341, Chambre de Commerce Rivière au Re Gaspé \$25,376, Chambre de Commerce Roberval Inc Roberval \$50,944, Chambre de Commerce Sorel-Tracy Sorel \$33,939, Chambre de Commerce Ste Agathe Ste Agathe des Monts \$86,592, Chambre de Commerce St Donat St Donat \$27,120, Chambre de Commerce St Raymond St Raymond Cité Portneuf \$31,485, Chambre de Commerce St Ubalde St Ubalde \$28,369, Chevaliers Colomb Amqui Amqui \$27,735, Chevaliers Colomb Conseil 1132 Sorel \$55,320, Chevaliers de Colomb Sorel Sorel \$29,602, Chevaliers de Colomb Squatec \$28,189, Chevery Fisherman's Committee Chevery \$29,436, Chérons Neighbourhood Society of Montreal Montréal \$41,714, Club Aéromodelisme Saguenay Inc Jonquière \$29,050, Club Age d'Or Grand Brûlé Laterrière \$38,033, Club Age d'Or La Conception La Conception \$28,637, Club Age d'Or St Gabriel St Gabriel \$42,424, Club Age d'Or St Majorique Fontenelle Cité Gaspé \$62,079, Club Age d'Or St-Ours St-Ours \$25,153, Club Campeurs Openiska Inc Chéaps \$34,509, Club Colombien St Paul du Nord St Paul du Nord \$25,745, Club Coop Consommation Les Escoumins \$36,744, Club Corp Consommation Pointe Labelle \$25,368, Club de l'amitié des Handicapés physiques du secteur de La Sarre La Sarre \$30,676, Club de ski de Beauce Vallée Jonction \$25,376, Club des Handicapés Physiques Sorel \$55,818, Club des Joyeux Handicapés Physiques d'Amos Amos \$31,427, Club Golf et Curling d'Asbestos Asbestos \$30,560, Club Golf Lac St-Jean Alma \$121,807, Club Kiwanis de St Prime St Prime \$33,703, Club Kiwanis d'Arvida Inc Jonquière \$32,197, Club Kiwanis Val D'Or \$50,783, Club Les Basques Les Escoumins \$46,475, Club Lion La Malbaie Clermont Cap A l'Aigle \$35,428, Club Lions Baie St Paul Baie St Paul \$54,864, Club Lions de Carleton Inc Carleton \$35,408, Club Lions Inc Ville Degelis \$36,747, Club Lions Sept Îles 1975 Sept Îles \$53,509, Club Motoneigistes Inc St Elzéar Cité Bonaventure \$27,565, Club Nautique Anse St Jean Inc Anse St Jean \$42,992, Club Nautique Forestville Inc Forestville \$30,952, Club Nautique Inc Cap à l'Aigle \$26,227, Club Nautique

EMPLOYMENT AND IMMIGRATION—Continued

Peribonka Peribonka \$44,513, Club Nautique Rivière Portneuf \$30,985, Club Nautique Roberval Inc Roberval \$55,447, Club Nautique Sacré Cœur Inc Ste Saguenay \$27,435, Club Nautique St-Félicien Inc St-Félicien \$65,049, Club Optimiste Amos Inc Amos \$43,215, Club Optimiste de Tracy Tracy \$59,752, Club Optimiste Gracefield Gracefield \$34,995, Club Optimiste Laval Inc Laval \$41,738, Club Optimiste Rivière Rouge L'Annonciation \$25,069, Club Optimiste St Bruno Inc St Bruno Lac St Jean \$28,137, Club Optimiste St Robert Sorel \$55,480, Club Richelieu Annonciation \$48,168, Club Richelieu Havre St Pierre \$33,104, Club Richelieu New Richmond New Richmond \$25,039, Club Rotary Val D'Or Inc Val D'Or \$26,336, Club ski Fond les Éboulements Les Éboulements \$31,910, Club social Handicapés Norlac Dolbeau \$35,082, Club Yacht de Matane Matane \$110,211, Codoc Electronique Ltée Ste Marie de Beauce \$33,784, Collège Comm La Pocatière La Pocatière \$34,039, Com' Femme Inc Brossard \$30,861 Comité Centre commun d'Évain Évain \$34,328, Comité Citoyen Ste Elisabeth Ste Elisabeth de Proulx \$27,960, Comité Citoyens Actifs Inc Cté Rimouski \$25,061, Comité Citoyens Riv Eternité Rivière Eternité \$33,983, Comité d'Amenag et Exploit Petit Saguenay \$57,343, Comité des Services de Première ligne région du Lac Mégantic Inc Lac Mégantic \$30,050, Comité des travailleuses-travailleuses d'Hochelaga Maisonneuve de Montréal Inc Montréal \$29,029, Comité Dén Économique St René St René \$27,565, Comité Dével Roberval Métropo Roberval \$34,224, Comité Développement Chandler Chandler \$28,912, Comité Développement Communaut Roberval \$25,578, Comité Développement Économique St Gédéon \$26,723, Comité d'Organisation Planif Hauteville \$27,072, Comité Église Huronne Village des Hurons \$26,370, Comité Fêtes de Centenaire Nominique \$39,859, Comité Loisirs Annonciation L'Annonciation \$27,845, Comité Loisirs Cap des Rosiers Cap des Rosiers \$25,187, Comité Loisirs L'Annonciation L'Annonciation \$27,421, Comité Loisirs Pointe au Pic Pointe au Pic \$25,365, Comité Loisirs Ste-Marguerite Marie \$38,420, Comité Loisirs Tadoussac Tadoussac \$56,829, Comité Mul Loisirs Marsoui Inc Marsoui \$35,120, Comité Organisateur des Jeux du Québec à Hull Inc Hull \$27,593, Comité Organisateur Jeux Gatineau \$32,232, Comité Pêcheurs LBS Inc Duplessis \$30,448, Comité Promotion Comm Inc Cté Kamouraska \$29,898, Comité Socio Cult Te Mingan Longue Pointe Mingan \$26,456, Comm Économique Régionale Chibougamau \$32,472, Commissariat Industriel Roberval \$60,126, Commission de la Santé et de la Sécurité du Travail du Québec Québec \$299,387, Commission Sports et Loisirs Ste Flavie \$71,593, Cons Central Syndicats Nationaux Tracy \$52,100, Cons Eco Région Matane Matane \$28,912, Conseil Algonquin Council Val D'Or \$34,811, Conseil Chevaliers de Colomb St-Félicien \$49,358, Conseil de Bande Betsiamites Betsiamites \$42,080, Conseil de Bande Lac Simon Louvicourt \$28,101, Conseil de Bande Montagnais Schefferville \$71,986, Conseil de Bande Obedjiwan Via Roberval \$74,178, Conseil des Montagnais Sept-Îles \$74,420, Conseil Développement Économique Mont-Joli \$90,050, Conseil Développement Inc La Tuque \$44,333, Conseil Loisirs Mauricie Trois Rivières \$28,253, Conseil Montagnais Lac St Jean Pointe Bleue \$106,984, Conseil Montagnais Lac St-Jean Roberval \$42,648, Conseil Montagnais Natashquan Natashquan \$25,476, Conseil Rég Environnement Rimouski \$26,242, Conseil régional de l'Environnement de l'Est du Québec Rimouski \$26,487, Conseil régional des personnes âgées Italo Canadienne de Montréal Montréal \$25,193, Conseil Zone Touristique Alma Alma \$116,685, Coop Médias Comm Joli Mont Chersey \$29,011, Coop Service de Lanaudière Ste-Julienne \$28,709, Coopérative d'Action communautaire des citoyens d'Hochelaga-Maisonneuve Montréal \$25,580, Coopérative d'Artisanat de Rimouski Rimouski \$36,751, Corp Aqueduc Pte au Boisvert Pointe au Boisvert \$28,330, Corp Arena Notre Dame du Lac \$25,741, Corp Atelier Portneuf 80 Donnacona \$26,842, Corp Centre Communautaire Ste Luce \$30,629, Corp Centre Plein Air Mont Kan Arnfield \$39,663, Corp des Métiers d'Art Port Cartier \$31,900, Corp des Syndics Apostoliques Montréal \$52,492, Corp Dén Indus et Commercial Rouyn \$25,266, Corp Develop Tourist Sept Îles Sept Îles \$25,006, Corp Développement Tourist Tadoussac Tadoussac \$28,912, Corp Les Camps Ruisseau Creux Ste Marguerite Marie \$30,091, Corp Métiers d'Art Baie Comeau \$40,260, Corp Moulin à Eau Inc Notre Dame de la Doré

\$63,369, Corp Parc de la Chûte à l'Ours Normandin \$29,653, Corp Parc des Loisirs Sports Barraute \$37,688, Corp recherche action maladies Chicoutimi \$38,168, Corp Réhabilitation Cardiaques Chicoutimi \$47,702, Corp Résidence des Blés d'Or St-Thomas Didyme \$26,880, Corp Touristique Sept Îles Inc Sept Îles \$133,684, Corp régionale de logement pour personnes en réadaptation du Saguenay Inc Jonquière \$27,008, CTAV-Corp de travail adapté de la Vallée Amqui \$37,314, Dalkin Diane Laval \$33,362, Delaney Donald Îles de la Madeleine \$27,409, Denis Gilles (pour la Fédération des clubs coopératifs de consommation) 226-557-528 Montréal \$25,894, Depannage St Edouard Villarray Montréal \$34,226, Dévelop Touristique & Loisirs St Joachim Tourelle \$30,751, District Scout de Gaspésie Murdochville \$34,128, Domaine Forget Charlevoix Inc Cté Charlevoix \$25,376, Ecosense Montréal \$25,719, Entreprises Agricoles et Forêts Cap D'Espoir \$74,187, Entreprises Agricoles Forest Caps Noirs \$28,707, Entreprises Agricoles Forest L'Echouerie Cté Gaspé \$48,507, Eveil Féminin Grand-Mère Inc Grand-Mère \$32,631, Fab Notre-Dame Perpétuel Secours Sorel \$70,880, Fabrique de Caplan Caplan \$41,722, Fabrique Ste-Clotilde Montréal \$39,854, Fabrique St Charles Borromée St Charles Borromée \$28,936, Fabrique St Honoré St Honoré \$27,699, Fabrique St Jean Évangéliste Nouvelle \$31,480, Fabrique St Méthode St Méthode \$26,352, Fabrique St Siméon Bonaventure \$26,276, Fédéra UPA Lanaudière Joliette \$25,376, Fermes Boval Inc Lac au Saumon \$31,093, Fermes Boval Inc St Irénée Matapédia \$31,656, Festival Bleuets Lac St Jean Mistassini \$29,881, Festival De Dolbeau Inc Dolbeau \$179,457, Festival de la Patate Inc St-Ambroise \$33,358, Festival de l'Éperlan Inc St-Siméon Cté Charlevoix \$35,984, Festival Dolbeau Inc Dolbeau \$57,664, Frater Policiers Pompiers Sorel Sorel \$113,004, FVA Sept Îles Inc Sept Îles \$25,376, Garderie la Tralée Rimouski \$25,767, Gonfle ton rire Rouyn \$25,190, Groupement Agro Forestier Inc Cté Bonaventure \$39,517, Havre de Pêche Ruisseaux Inc Cté Bonaventure \$39,517, Hellenic Comm of South Shore St Hubert \$25,534, Help Charles Pilé Montréal \$30,992, Info Basques Trois Pistoles \$26,749, Jeune Chambre Anse St Jean Inc Anse St-Jean \$33,643, Jeune Chambre Causapsc Inc Causapsc \$27,073, Jeune Chambre St Prime St Prime \$48,693, J L Electron Ltée Rimouski \$69,747, Le Groupe Christie Ltée St-Eustache \$26,255, Les Laboratoires Upsilon DB Inc Chicoutimi \$27,260, Les Loisirs de Desbiens Inc Desbiens \$79,857, Lesters Foods Ltd Laval \$30,348, Ligue navale Cap Chat Inc Cap Chat \$28,912, L'Oeuvre Terrains de Jeux Comté Bonaventure \$43,035, Lois Riv au Tonnerre Inc Rivière au Tonnerre \$35,984, Loisirs Barraute Inc village Barraute \$27,162, Loisirs Cap-à-l'Aigle Inc 2 Cap-à-l'Aigle \$25,606, Loisirs de Sheldrake Inc Sheldrake \$40,484, Loisirs Municipal Pointe Calumet Pointe Calumet \$25,613, Loisirs St-Firmin Inc Baie Ste Catherine \$75,636, Loisirs St-Michel Inc St-Michel des Saints \$34,787, Maison Alternative de Développement Humain Inc (MADH) St Hyacinthe \$42,054, Maison des Jeunes Forestville Forestville \$45,216, Maisons Hébergement Jonquière Jonquière \$39,322, Marina Baie des Chaleurs Inc Bonaventure \$44,201, Marina Petite Rivière Petite Rivière St François \$25,376, McKinnon Léo St Augustin \$28,912, Mimicas de Maria Band Maria \$32,076, Mistassini Lake Reserve Band Via Chibougamau \$59,079, Mohawk Council of Kahnawake Kahnawake \$29,656, Mouvement Action Chômage Inc Pointe au Pic \$29,776, MPB Technologies Inc Ste Anne de Bellevue \$32,125, Nanteki Inc Nantes \$29,460, Negro Community Centre Montréal \$25,340, Oeuvre des Terrains de Jeux Inc Cté Gaspé \$48,412, Oeuvre Terrains de Jeux Metabetchouan \$41,765, Oka Band Council Oka \$25,322, Ordre Loyal des Moose Inc Sorel \$99,124, Organisation Laurentienne St Jérôme \$27,867, O T J de Maria Cté Bonaventure \$25,612, O T J Girardville Inc Girardville \$31,146, O T J Inc St-Félicite St-Félicite \$43,804, Pavillon Bouillon Inc Lac au Saumon \$49,913, Pavillon Grand Elan Mont-Rolland \$45,406, Productions CEFEM Trois-Rivières \$30,769, Promo Industr Secteur Dolbeau Dolbeau \$51,767, Promotion Dévelop St-Edgar New Richmond Station \$26,281, Promotion Indust Secteur St-Félicien \$70,620, Radio Communautaire de l'Est Montréal \$38,547, Récupérateurs Cté Maskinongé Yamachiche \$25,376, Récupération à la Source d'Hochelaga Montréal \$61,301, Regroupement Organismes Comm Rimouski \$27,068, Restigouche Band Council Restigouche \$129,897, River Desert Indian Band Maniwaki \$84,086, Rodrol Instrumentation

EMPLOYMENT AND IMMIGRATION—Continued

Inc Les Saules \$30,713, SAC de Beauce (Services d'activité communautaire) Beauceville \$35,621, Scouts Guides Sorel Tracy Sorel \$55,320, Sécurité Publique Cap de la Madeleine \$27,352, Serv Aide Consommateurs Sorel Ste Anne de Sorel \$33,201, Serv Loisirs St Alexis Inc St Alexis des Monts \$32,842, Service d'information nature de la Mauricie Trois-Rivières \$28,386, Service Loisirs Ferme Neuve Ferme Neuve \$33,262, Services d'Entraide de Valleyfield/Beauharnois Inc Valleyfield \$28,106, Soc Aménagement Port Cartier \$59,262, Soc Aménagement Ressources Inc Mont-Joli \$46,009, Soc Bienfaisance des Aveugles Alma Lac St Jean \$56,457, Soc Bienfaisance des Aveugles Alma \$59,238, Soc Dev St David St-David de Falardeau \$69,525, Soc Economique Hébertville Inc Hébertville \$83,945, Soc Enfants Infirmes du Qué St-Laurent Montréal \$41,728, Soc Exploitation Ressources St Gabriel \$31,863, Soc Exploitation Ressources Lac-au-Saumon \$97,504, Soc Exploitation Ressources Matane \$31,998, Soc Gestion du Territoire St Fulgence \$117,350, Soc Gestion Riv York Darmouth Gaspé \$53,929, Soc Histoire Reg Terrebonne Terrebonne \$25,913, Soc Historique de Joliette Joliette \$30,063, Soc Historique d'Alma Alma \$25,335, Soc Humanisation Territoire Cité Kamouraska \$25,159, Soc Jeux d'Hiver du Canada Chicoutimi \$87,845, Soc Jeux Hiver Canada 1983 Sa Chicoutimi \$35,995, Soc La Maison de Pierre Inc Ascension Cité Labelle \$25,440, Soc St-Vincent de Paul Shawinigan \$40,675, Soc Triple A Inc Montréal \$53,718, Société Aménagé Port Cartier Port Cartier \$158,080, Société Bienfaisance Aveugles Alma Lac St Jean \$32,448, Société de gestion de la Vallée (SOGÉVAL) Amqui \$60,000, Société de la Maison de Pierre L'Ascension \$36,664, Société Dévelop Economique Jonquière \$27,216, Société Histoire Riv du Nord St-Jérôme \$127,553, Société Promot Jeunesse Loisir Sept Îles \$167,722, Société Triple A Inc Montréal \$30,023, Station Val d'Irène Inc Ste-Irène \$56,611, Stranahan Alexander Andrew Rimouski \$25,605, Syndicat Producteurs de Bleuets Normandin Cité Roberval \$62,520, Syndicat UPA Gaspé Ouest Ste Anne des Monts \$27,202, Télé Communautaire Matapédia Amqui \$32,867, Télécabine Vidéotron Ltée Longueuil \$85,964, Télévision commun Grand Riv Grande Rivière \$25,184, Tel-Aide Richelieu Inc Ste Anne de Port \$50,122, Therrien Claude Ste-Anne-des-Monts \$35,763, Toujours ensemble Inc Westmount \$27,180, Traversée internet Lac St-Jean Roberval \$104,223, Unité Domremy Shawinigan Inc Shawinigan \$46,877, Villa Familiale Lac McLaren Shawinigan Qué \$46,173;

Ontario Region—

Action Daycare Toronto \$40,682, Agricultural Environmental Benefit Program Windsor \$34,128, Applegrove Advisory Council Toronto \$26,316, Assoc Canadienne Française de l'Ontario Windsor \$26,922, Beamsville Downtown Mgmt Board Beamsville \$36,416, Boost Inc Toronto \$34,382, Borough of York Citizens Recreation North York \$26,277, Braeburn Neighbourhood Etobicoke \$26,584, Canada Helps II Windsor \$58,163, "Can Foil" Windsor \$108,684, Catholic Youth Organization Western \$37,578, Cerebral Palsy Assoc of Windsor \$53,586, Chatham Kent and District Assoc Chatham \$37,470, Children's Achievement Assoc Windsor \$25,824, Christ Church (Anglican) Amherstburg \$34,171, City of Mississauga Information Mississauga \$25,072, City of North York North York \$28,953, City of Sault Ste Marie Sault Ste Marie \$25,785, Community Resource Centre Welland \$36,774, Convention and Tourist Bureau Toronto \$25,014, Cornwall General Hospital Cornwall \$33,231, Corp De La Ville De Hearst Hearst \$33,422, Corp of the Town of Walden Walden \$28,004, Council of Citizens Group Windsor \$33,444, Co-op Housing Federation Toronto \$32,866, C U E Youth Into Function Windsor \$88,443, Day Care Connection Toronto \$33,086, Diet Specialist Co op Ottawa \$29,074, Digital Engineering Thunder Bay \$35,488, Dufferin Peel RCS Board Mississauga \$42,100, East Windsor Comm Service Centre Windsor \$70,787, East York Conservation Centre Borough of East York \$54,319, East York Women's Centre East York \$36,144, Eastview Neighbourhood Community Centre Toronto \$30,039, Education Council Hamilton \$31,200, Essex and District Social Planning Windsor \$29,693, Essex Region Conservation

Essex \$48,836, Essex Region Woodlot Management and Environmental Project Windsor \$79,420, Family and Children's Services Kitchener \$38,742, Family Care Workers of Ontario Ottawa \$46,650, First Baptist Church of Sandwich Windsor \$37,882, Fort Albany Band Council Fort Albany \$25,879, Fort Hope Indian Band Fort Hope \$25,585, Friendship Child Care Downsview \$41,854, Frontiers 1981 Toronto \$30,648, Goodwill Windsor \$30,024, Grand River Conservation Kitchener \$48,472, Halton Region Conservation Halton \$34,053, Hamilton Historical Board Hamilton \$32,415, Hamilton Region Conservation Hamilton \$42,771, Handicapped Action Thunder Bay \$30,716, Hispanic Social Development Council Toronto \$25,901, Homestarts Inc Mississauga \$31,811, Homestead Restoration Etobicoke \$34,435, Huntsville and District Assoc Huntsville \$32,746, Improvement District of Gauthier Crystal Beach \$38,310, Iron Workers Local 700 Windsor \$29,974, Ismailia ECO Community Women's Affairs Willowdale \$35,552, Jeux Canada Summer Games 1981 Thunder Bay \$37,214, Kenora Native Women's Assoc Kenora \$28,558, Kirkland Lake Economic Development Assistance Corp Kirkland Lake \$45,392, Kitiwin Communication Sandy Lake \$26,160, Laurentian University of Sudbury Sudbury \$32,723, Letter Carriers Alert Windsor \$32,506, Long Lake Indian Band Longlac \$58,048, Long Point Region Conservation Simcoe \$25,502, Mayor's Committee on Services Windsor \$38,465, Members of Early School Niagara Falls \$25,982, Metro Chapter Ontario Society Toronto \$37,468, Metro Study of Skilled Training Toronto \$51,178, Metro Toronto and Region Conservation Auth Toronto \$30,150, Miller Communications Systems Kanata \$40,716, Mississauga New Credit Comm Service Mississauga \$30,424, Mississippi Valley Conservation Carleton Place \$35,375, Nabhm Log Cabin Project Amherstburg \$25,520, National Council Jewish Women Willowdale \$25,087, Niagara Employment Agency Welland \$31,373, Nicholas St Youth Hostel Ottawa \$26,662, North Albion Community Project Etobicoke \$33,961, Nottawasaga Indian Reserve Angus \$24,942, Ontario Assoc Pensioners Injured Workmen Toronto \$28,755, Ontario March of Dimes Nepean \$44,344, Ontario March of Dimes Toronto \$46,931, Ontario Public Int Res Group Guelph \$37,820, Ontario Research Foundation Mississauga \$32,835, Operation Identification Windsor \$71,390, Orillia Summer Festival Orillia \$27,173, Ottawa Council for Low Income Ottawa \$31,813, Pact Sarnia \$30,651, Peel Adult Literacy Programme Mississauga \$25,734, People Words and Change Ottawa \$34,286, Performing Arts Windsor \$47,072, Petrolia Tourism Petrolia \$31,788, Photovac Inc Thornhill \$32,127, Physically Disabled Centre North Bay \$27,796, Pinecrest Queensway Community Ottawa \$30,132, Pinecrest Queensway Community Toronto \$26,603, Pollution Probe Foundation Toronto \$25,494, Problem Centre Inc Toronto \$27,410, Project Communication Windsor \$98,880, Project C A N O E Toronto \$28,278, Raggedy Ann Day Care Centre Barrie \$31,143, Rainy River Business Development Corp Rainy River \$120,789, Red Gut Indian Reserve Red Gut Reserve \$30,314, Rehab Foundation/Disabled Oshawa \$33,131, Rehab Old Feeder Canal Assoc Welland \$26,156, Rehabilitation Foundation Timmins \$27,166, Repair Homes-Employ People Windsor \$29,424, Research Foods Downsview \$27,065, Richmond Hill Recycling Richmond Hill \$27,409, Scarborough Boys and Girls Club Scarborough \$33,953, Scarborough Recreation Club Scarborough \$33,931, Scarborough Senior Citizens Scarborough \$39,996, Scarborough Social Planning Scarborough \$27,253, Six Nations Band Council Brantford \$33,610, Sonotek Ltd Mississauga \$62,133, St Leonards House Windsor \$29,816, St Mary's Family Life and Pre-School Prog Windsor \$28,586, St Catharines Way Side House St Catharines \$26,144, St Clair Community Council Toronto \$31,548, St John's Ambulance Metro Toronto Toronto \$29,064, Teleride Development Toronto \$25,658, The Heritage Canada Foundation Ottawa \$27,519, The Way Side House Hamilton \$32,692, Tillsonburg and District Multi-Service Tillsonburg \$25,084, Town of Dunnville Dunnville \$40,323, Township of Atikokan Atikokan \$54,610, Township of Longlac Longlac \$52,560, University of Windsor Windsor \$26,028, Water Conservation Program University of Waterloo Waterloo \$30,898, Waterloo University Waterloo \$61,754, Wayside House of St Catharines \$25,870, Welland Canal

EMPLOYMENT AND IMMIGRATION—Continued

Preservation Welland \$45,297, Welland Downtown Development Welland \$27,487, Welland Heritage Council Welland \$30,127, Wellington County Museum Fergus \$33,761, West Bay Indian Reserve West Bay \$41,070, White Fish Lake Band Whitefish Lake \$34,977, Wikwemikong Band Wikwemikong \$86,095, Wikwemikong Unceded Indian Reserve Wikwemikong \$35,864, Willowridge Towers Reserve Willowridge \$29,431, Windsor Coalition for Development Windsor \$43,649, Windsor Jewish Community Windsor \$33,668, Windsor Police Department Windsor \$90,981, Windsor Public Library Windsor \$29,107, Windsor Works PH II Windsor \$86,764, Windsor Works Phase III Windsor \$229,978, Women's and Children's Crisis Centre Barrie \$49,019, Working Women's Community Centre Toronto \$52,055, Workmen's Compensation Board of Ontario Toronto \$101,486, York Condominium Corp Caledon \$32,586, York Local Advisory Board York \$52,308, You Youth Windsor \$60,115, Y M C A Information Service Windsor \$29,040;

Manitoba Region—

Arc Industries Inc Winnipeg \$32,205, Battered Women's Committee Winnipeg \$43,999, Canada Paraplegic Assoc Winnipeg \$47,719, Canadian Assoc for Mentally Retarded Virden \$30,959, Caron House & Novetate Restoration Winnipeg \$59,816, Children's Hospital Winnipeg \$28,186, City of Winnipeg Winnipeg \$2,026,231, Community Unemployment Help Centre Winnipeg \$32,602, Cross Lake Log Homes Cross Lake \$32,197, Cross Lake Recreation Committee Cross Lake \$28,885, Dakota Ojibway Tribal Council Brandon \$78,318, Dauphin River Hydro Line Dauphin \$27,142, Den Lodge & Outfitters Tadoule Lake \$26,887, Dock Building & Shed Repairs Koostatak \$30,492, Fox Lake Band of Indians Gillam \$49,999, Focus on Needs Winnipeg \$30,130, Fort Rouge Co-op Day Nursery Winnipeg \$36,190, Garden Hill House Repair Island Lake \$61,450, Greater Winnipeg Indian Council Winnipeg \$50,966, Health Sciences Centre Winnipeg \$27,105, Indian Business Development Group Winnipeg \$49,048, Historical Documents Brandon \$26,868, Institute of Urban Studies Winnipeg \$34,697, Ka-ske-oua-soo-wi-ka-mik Wanipigan \$27,780, Kinew Housing Inc Winnipeg \$70,437, Clinic Inc Winnipeg \$33,859, Manitoba League for Physically Handicapped Inc Winnipeg \$50,599, Manitoba Theatre Workshop Winnipeg \$45,773, Ma now we Tak Centre Thompson \$85,447, Marymount Inc Winnipeg \$42,284, Maskawas Inc Winnipeg \$31,410, Mountain Industries for an Integrated Project Notre Dame de Lourdes \$29,037, Native Alcoholism Council Winnipeg \$30,767, Native Employment & Training Lynn Lake \$53,337, Native People's Resource Centre Winnipeg \$33,173, Native Tenants Public Housing Winnipeg \$41,748, Native Women's Transition Centre Winnipeg \$43,270, Nelson House Housing Nelson House \$39,002, Norway House Indian Band Norway House \$26,702, Norway House Norway House \$49,999, Norwood School Division #8 Winnipeg \$28,419, Physically Handicapped Concern Winnipeg \$32,221, Portage Friendship Centre Portage La Prairie \$31,873, Registered Nurses of Canadian Indian Ancestry Winnipeg \$34,791, Research Assistants Winnipeg \$33,586, Roseau River Indian Community Hall Dominion City \$28,072, School Community Outreach Community & Development Winnipeg \$83,053, Senior Citizen Meeting Their Own Concerns Winnipeg \$33,667, Shamattawa Band of Indians Shamattawa \$79,732, Skills Unlimited Winnipeg \$28,669, Solar Energy Society of Canada Winnipeg \$30,860, South Family Branch YMCA Winnipeg \$50,183, South Indian Lake Safety Measures South Indian Lake \$29,093, Split Lake Indian Band Split Lake \$28,352, St Amant Centre Inc Winnipeg \$29,302, St Matthews Maryland Child Care Winnipeg \$27,142, Swan Lake Indian Band Swan Lake \$27,935, The Pas Reserve Arena The Pas \$67,602, Union Management Construction Winnipeg \$183,576, University of Manitoba Faculty of Dentistry Winnipeg \$35,872, University of Manitoba Winnipeg \$98,710, Winnipeg Refugee Assistance Community Inc Winnipeg \$39,993;

Saskatchewan Region—

Community Development Project Regina \$28,365, Cumberland House Day Care Cumberland House \$28,369, Dakota Service Centre Fort

Qu'Appelle \$25,039, Green Lake Recreation Facility Green Lake \$27,450, Home Maintenance Program Fort Qu'Appelle \$37,441, Kahkewistahaw Handicraft Broadway \$25,483, LaRonge Housing LaRonge \$32,400, Local #13 Housing Renovations Yorkton \$26,457, LORH Handicapped Adults Products Tisdale \$35,432, Metis Opportunity Social Training Prince Albert \$32,858, Native Social Development Workers Regina \$28,798, Northwest Leda Corp Inc North Battleford \$76,615, Peter Ballantyne Band Housing Pelican Narrows \$45,852, Piapot Home Renovations Cupar \$27,563, Sweetgrass Community Development Project Gallivan \$30,472, Workers' Compensation Board Regina \$91,058;

Alberta/NWT Region—

Alberta Seventh Step Society Calgary Alta \$34,642, Alberta Wilderness Assoc Calgary Alta \$26,298, Alberta Youth Theatre Assoc Calgary Alta \$28,221, Alexander Band Enterprises Morinville Alta \$59,950, Alexandra Centre Society Calgary Alta \$28,217, Artec Canada Ltd Calgary Alta \$104,129, Arctic Laboratories Inuvik NWT \$31,953, Big Prairie Settlement Assoc High Prairie Alta \$29,256, Bissell Centre Edmonton Alta \$38,364, Blackfoot Ban Tribal Administration Gleichen Alta \$43,214, Blood Tribal Administration Standoff Alta \$36,522, Boyle Street Community Service Co-op Edmonton Alta \$25,924, Boyle Street McCauley Paper Edmonton Alta \$26,269, Calder Action Committee Edmonton Alta \$60,070, Calgary Native Friendship Society Calgary Alta \$29,153, Calgary Residential Services Society Calgary Alta \$38,060, Calgary YMCA Calgary Alta \$37,189, Canative Housing Corp Edmonton Alta \$26,131, Caslan Metis Settlement Caslan Alta \$26,792, Centre for Research Calgary Alta \$47,551, Cerebral Palsy Assoc Calgary Alta \$48,559, City of Calgary Social Services Department Calgary Alta \$51,541, CNIB Calgary Alta \$66,373, Construction Permanent Swimming Pool Fort Simpson NWT \$33,142, Cool aid Society of Grande Prairie Grande Prairie Alta \$31,235, Dene Tha Administration Assumption Alta \$50,257, Dene Winter Works Hay River NWT \$26,624, Dohne Sah Nah Deh Yellowknife NWT \$27,568, Elizabeth Waskayieum Assoc Grande Centre Alta \$26,974, Ermineskin Band #138 Hobbema Alta \$37,567, Fishing Lake Waskayieum Assoc Spathowalt Alta \$28,094, Fort McMurray Lioness Club Fort McMurray Alta \$25,545, Frog Lake Tribal Administration Frog Lake Alta \$33,368, Garneau Community League Edmonton Alta \$29,758, Good Hope Colville Lake Inuvik NWT \$32,220, Governors of the University of Calgary Calgary Alta \$61,256, High Prairie Native Friendship Centre High Prairie Alta \$31,173, Hillhurst/Sunnyside Community Calgary Alta \$27,482, Kikino Metis Settlement Assoc Kikino Alta \$27,114, Morrison Hershfield Edmonton Alta \$38,851, Native Counselling Services of Alberta Edmonton Alta \$39,635, Peigan Band Housing Authority Brocket Alta \$69,328, Pelican Mountain Assoc Desmarais Alta \$27,794, Planned Parenthood of Alberta Calgary Alta \$26,810, Rae Log Harvest Yellowknife NWT \$32,443, Regional Survey & Retrofit Inuit Non-Profit Housing Corp Ottawa Ont \$28,426, Saddle Lake Tribal Administration Saddle Lake Alta \$36,490, Sandman Inn Calgary Alta \$25,664, Sarcee Tribal Administration Calgary Alta \$44,365, Sierra Club of Western Canada Calgary Alta \$28,843, Slave Lake Native Friendship Slave Lake Alta \$25,650, South West Edmonton Volunteer Assoc Edmonton Alta \$29,773, Sprung Instant Structures Calgary Alta \$36,365, Sturgeon Lake Indian Band Valleyview Alta \$60,346, Swan River Band Kinuso Alta \$28,970, The Alberta Seventh Step Society Edmonton Alta \$37,071, United Petro Lab Calgary Alta \$37,678, University of Alberta Electrical Engineering Edmonton Alta \$26,100, Voice of Alberta Native Society Bonnyville Alta \$57,627, Whitefish Lake Band #128 Goodfish Lake Alta \$27,179, Yellowknife Lighted Day Care Yellowknife NWT \$40,790, Young Men's Christian Assoc Edmonton Alta \$37,380, 2¢ Worth Consumer Info Services Yellowknife NWT \$33,713;

British Columbia/Yukon Territory Region—

Adams Lake Indian Band Chase BC \$31,089, Armstrong Enderby Assoc Armstrong BC \$48,450, Arran Rapids Seahaven Ltd Campbell

EMPLOYMENT AND IMMIGRATION—Continued

River BC \$27,068, Bella Bella Band Council Waglisla BC \$34,784, Boys & Girls Club Vancouver BC \$57,544, Boys & Girls Club Victoria BC \$30,738, Burnaby Arts Council Burnaby BC \$28,064, Canadian Mental Health Assoc Vancouver BC \$46,178, Canadian Paraplegic Assoc Vancouver BC \$36,255, Canadian Scientific Pollution & Environmental Control Society Vancouver BC \$69,284, Champagne Aishilik Indian Band Haines Junction YT \$27,410, Chilliwack Area Indian Council Chilliwack BC \$26,124, City of Prince George Prince George BC \$27,210, Columbia Housing Advisory Assoc Vancouver BC \$35,086, Comox Valley 1981 Summer Games Courtenay BC \$25,060, Corp of the Township of Richmond Richmond BC \$55,338, Cowichan Indian Band Council Duncan BC \$110,881, Cowichan Valley Regional District Duncan BC \$33,924, Cranbrook Archives Cranbrook BC \$33,122, CTF Systems Inc Port Coquitlam BC \$30,378, Dawson City Museum and Historical Society Dawson City BC \$68,269, Doh Day de Claa Friendship Centre Prince George BC \$52,331, Elizabeth Fry Soc Vancouver BC \$49,143, Faro Recreation Assoc Faro YT \$78,593, Greater Vancouver Renters Assoc Burnaby BC \$31,743, Gitsan Carrier Tribal Council Hazelton BC \$26,660, Hartley Bay Band Council Hartley Bay BC \$28,172, Intercultural Assoc Victoria BC \$42,355, Kamloops Symphony Society Kamloops BC \$28,405, Kincolith Band Council Kincolith BC \$29,667, Kispixox Band Council Hazelton BC \$32,529, Lake Babine Band Burns Lake BC \$29,949, Mayo Indian Band Mayo YT \$39,403, Microtel Pacific Research Ltd Burnaby BC \$145,547, Mount Currie Housing Mt Currie BC \$34,768, Necoslie Band Council Fort St James BC \$38,039, Nicola Valley Indian Administration Merritt BC \$102,459, Nimpkish Indian Band Council Alert Bay BC \$35,389, North Peace Community Resources Soc Fort St John BC \$28,386, North Shore Society for Low Income and Handicapped West Vancouver BC \$28,814, Outreach Committee St George's United Church Courtenay BC \$28,280, Prince Rupert Fisherman's Co op Assoc Prince Rupert BC \$28,531, Shuswap Family Emergency Society Salmon Arm BC \$27,843, Simon Fraser University Burnaby BC \$47,104, Skidegate Band Council Skidegate BC \$31,594, Sliammon Indian Band Powell River BC \$50,133, Soda Creek Indian Band Williams Lake BC \$28,663, Solar Energy Centres Ltd Vancouver BC \$26,508, Squamish Indian Band North Vancouver BC \$49,042, Squamish Indian Band Squamish BC \$59,163, Stage North Theatre Society Fort St John BC \$25,740, Strathcona Community Centre Vancouver BC \$26,014, Stuart Trembleur Lake Band Fort St James BC \$54,284, Terrace and District Community Services Society Terrace BC \$28,937, Ts Zil Board of Education Mount Currie BC \$26,019, Union of BC Indian Chiefs Vancouver BC \$32,590, United Native Nations Vancouver BC \$130,251, University of British Columbia Vancouver BC \$43,363, Vancouver Richmond Assoc for the Mentally Retarded Vancouver BC \$44,058, Victoria Society for the Recreation of Handicapped Persons Victoria BC \$30,853, Western Institute for the Deaf Vancouver BC \$33,841, White Rock Coordinating Centre White Rock BC \$52,241, Women in Need Society Trail BC \$25,902, YM/YWCA Vancouver BC \$42,732;

National Headquarters—

Reed Stenhouse Ltd Ottawa Ont \$37,650.

Payments in accordance with regulations approved by the Governor in Council to provinces employers and workers in respect of labour mobility and assessment incentives \$2,640,804

Payments in accordance with regulations approved by the Governor in Council to or in respect of persons who are moved from one place in Canada to another in connection with the Manpower Mobility Program \$10,869,607

Payments to organizations or individuals in support of activities complementary to the Labour Market Policy \$12,906,480:

Newfoundland Region—

Bay d'Espoir Outreach St Albans \$25,264, Burgeo and South Coast Outreach Burgeo \$32,719, Labrador Straits Outreach Forteau Labrador \$30,688, Women's Employment Counselling Corner Brook \$38,754;

Nova Scotia Region—

Canadian National Institute for the Blind Maritime Division Halifax \$37,343, Hub Town Chapter Parents Without Partners and Childrens Aid Society and Family Services of Colchester County Truro \$33,437, Metro Area Community Service Board for the Deaf Halifax \$33,892, Metropolitan Mental Health Planning Board Halifax \$34,819, Native Council of Nova Scotia \$82,854, Union of Nova Scotia Indians Shubenacadie \$49,703, Union Society of Cape Breton Sydney \$28,386, Valley Outreach Project Advisory Committee Centreville \$26,997, Weymouth Falls Community Council Weymouth \$28,594, YMCA Halifax \$37,460;

New Brunswick Region—

Canadian National Institute for the Blind Maritime Division Fredericton \$59,581, Chamber of Commerce Edmundston \$26,474, John Howard Society of NB Inc Saint John \$34,216, Key Industries Outreach Project Saint John \$26,483, Le Conseil Consultatif sur la Condition de la Femme Moncton \$57,587, PHD Employment Fredericton \$67,619, Quota International Inc Fredericton \$34,733;

Prince Edward Island Region—

Women's Employment Development Committee Charlottetown \$84,799;

Quebec Region—

Action Emploi Mingani & Basse Côte-Nord Havre St-Pierre \$53,880, Assoc des Paraplegiques du Québec Montréal \$46,624, Carrefour la Relance l'Enjeu Montréal \$32,234, Centre Cureka Laval \$49,709, Centre de Main-d'œuvre Opex Sherbrooke \$206,330, Cie Minière Québec \$46,940, Comité d'Adaptation Communautaire Sept-Îles Port Cartier \$160,601, Expri-Travail Hull \$109,883, Extension La Métis Rimouski \$38,690, Extension Serv-Réalisation Rimouski \$48,099, Horizon-Travail St-Hyacinthe \$25,609, Inter Prif Cité Témiscouata \$49,844, L'Arrimage Montréal \$119,201, L'Étape Montréal \$121,816, Sanoï Montréal \$60,086, Service d'intégration au travail Stadacona \$236,011, Trans Action Cité Témiscouata \$45,547;

Ontario Region—

A Groulx in Trust London \$115,017, A Timmins London \$39,758, Citizen Action Group Hamilton \$187,579, D Kada Sarnia \$98,098, D McLaughlin Toronto \$47,795, Gabriel of Canada Ltd Woodstock \$50,035, Glengarry Interagency Cornwall \$72,684, Haliburton Highlands Peterborough \$51,369, J A Euclid Herie CNIB Toronto \$89,568, J Broderick & Mott Dha Windsor \$92,588, J Ellis Executive Di Toronto \$28,674, Le Comité de Main-d'œuvre Ottawa \$56,854, L Leafloor in Trust Sharbot Lake \$39,171, M Friedman Toronto \$53,491, M M Manizot—Loi She Toronto \$27,487, N Penner Toronto \$78,749, Omsnia Toronto \$244,544, Ontario Paper Co Ltd St Catharines \$49,495, Pirelli Cables Inc Prescott \$42,820, Rehabilitation Foundation Toronto \$80,736, Self Help for Employment Kenora \$27,487, SKF Canada Ltd Toronto \$60,203, Social Planning Council Ottawa \$128,221, S Valvasorie Hamilton \$62,614, The Greater Barrie Chamber Barrie \$44,191, The John Howard Society Toronto \$151,853, Times Change Women's Employment Toronto \$88,582, Westinghouse Canada Inc Perth \$71,248, W O A Whitworth Guelph \$47,521, Women's Career Counselling Ottawa \$76,887;

EMPLOYMENT AND IMMIGRATION—Continued

Manitoba Region—

Anno-kee-da-wah-a-chum-ta Winnipeg \$177,402, Career Opportunities Winnipeg \$93,000, Community Employment Service Russell \$25,119, Employment Within Reach Winnipeg \$25,422, Equality Employment Inc Winnipeg \$117,606, Flin Flon The Pas Outreach The Pas \$56,036, Northern Outreach Services Thompson \$187,702, Oxford House Outreach Oxford House \$25,455, Parkland Pathfinders Winnipeg \$91,079, Selkirk Outreach Selkirk \$142,336, The Pas Outreach The Pas \$106,634, Women's Employment Counselling Service Winnipeg \$238,290, Women's Employment Rural Centre Beausejour \$52,679, Winnipeg Native Pathfinders Winnipeg \$305,025, Youth Employment Service Winnipeg \$120,698;

Saskatchewan Region—

CNIB Outreach Regina \$39,926, Eldorado Nuclear Ltd Saskatoon \$178,941, Native Employment Centre Regina \$165,623, Nor-Sask Native Outreach LaRonge \$393,555, Outreach Employment Services Regina \$145,559, Parkland Area Amnis Outreach Yorkton \$40,991, Parkland Employment Co-ordinating Committee \$29,433, Prairie Employment Program North Battleford \$46,380, Prince Albert Native Outreach Prince Albert \$45,006, Saskatoon Native Outreach Board Saskatoon \$93,035, Working for Women Saskatoon Sask \$187,367;

Alberta/NWT Region—

Athabasca Tribal Chiefs Assoc Fort McMurray Alta \$106,303, Calgary Assoc of Self Help Calgary Alta \$71,677, Cambridge Bay Outreach Cambridge Bay NWT \$28,471, Creative Employment Calgary Alta \$31,991, Decsa (Distinctive Employment Counselling Service) Edmonton Alta \$292,138, Lac La Biche Regional Employment Assoc Lac La Biche Alta \$44,702, Native Outreach Assoc Edmonton Alta \$151,782, Options for Women Edmonton Alta \$68,730, Pond Inlet Outreach Pond Inlet NWT \$29,086, Rae Edzo Outreach Rae Edzo NWT \$26,358, Sagitawah Employment Service Whitecourt Alta \$35,848, Tree of Peace Yellowknife NWT \$28,736, Tribal Chiefs Assoc St Paul Alta \$100,265, Yellowhead Native Employment Project Spruce Grove Alta \$33,374;

British Columbia/Yukon Territory Region—

Ability Personnel Assoc Victoria BC \$38,409, Armstrong-Enderby Youth Employment Counselling Assoc Armstrong BC \$32,351, Bella Coola Outreach Sponsor Committee Vancouver BC \$27,124, BC Connections Assoc Vancouver BC \$34,293, BC Native Women's Society Kamloops BC \$74,391, Burns Lake Community Development Assoc Burns Lake BC \$55,975, Efo Industries Ltd Richmond BC \$35,919, Experience Unlimited Vancouver BC \$82,572, Fort Outreach Sponsoring Committee Fort St James BC \$53,364, Fort St John Lifeline Society Fort St John BC \$48,588, Golden Community Resources Society Golden BC \$45,822, John Howard Society of Vancouver Island Victoria BC \$73,389, Klondike Outreach Sponsoring Committee Dawson City YT \$45,567, Kootenay Indian Area Council Cranbrook BC \$43,307, Langley Community Services Society Langley BC \$44,592, Lillooet District Indian Council Lillooet BC \$26,417, Lytton Indian Band Lytton BC \$25,831, Nakusp District Homemaker Society Nakusp BC \$48,738, Outreach 69 Sponsor Board Parksville BC \$81,446, Pioneer Outreach Sponsoring Committee Watson Lake YT \$43,394, Polaris Board of Sponsors Burnaby BC \$102,736, Quesnel Tillicum Society Quesnel BC \$32,639, Richmond Youth Service Agency Richmond BC \$47,633, Shakwak Outreach Sponsoring Committee Haines Junction YT \$35,352, Shuswap Outreach Society Salmon Arm BC \$82,287, Skidegate Band Council Queen Charlotte City BC \$56,734, Strathcona Manpower Outreach Project Advisory Group Vancouver BC \$79,346, The AWARE Society New Westminster BC \$204,143, The Canadian National Institute for Blind Vancouver BC \$140,299, United Native Nations Local 108 Vancouver BC \$77,770, Western Community Outreach Society \$75,988.

Payments to provinces transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval by the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undis-charged commitments under previous agreements \$4,331,581:

Nova Scotia Region—

Douglas Curtis Pictou \$55,397, Paul Loomer Kentville \$58,954;

New Brunswick Region—

Grand Falls Canada Farm Labour Pool Grand Falls \$34,797, Sussex and District Farm Labour Pool Sussex \$35,177;

Prince Edward Island Region—

Charlottetown Canada Farm Labour Pool Charlottetown \$73,000, Prince County Farm Labour Pool O'Leary \$70,000;

Quebec Region—

SMAC de l'UPA Montréal \$660,000;

Ontario Region—

B Johnstone Tricounty CFLP Tillsonburg \$127,500, E Newman Essex County Leamington \$47,837, F R Bradford Stormont Dundas CFLP Chesherville \$66,179, G A Foster Ottawa Valley CFLP Ottawa \$75,500, G Mawhinney Simcoe Area CFLP Delhi \$111,167, J A Reinhardt Kent & Area CFLP Chatham \$102,957, K R Gillespie Niagara Region Niagara Falls \$57,029, K Simonovich Essex County Leamington \$58,209, L T McDonald Northumberland CFLP Cobourg \$112,993, M Berry FL & G CFLP Athens \$76,500, M D Emke Grey Bruce CFLP Walkerton \$149,990, R M Coy East Central CFLP Port Perry \$72,094, T H Hughes Eastern Counties St Eugene \$60,500, W Nowlan Elgin County CFLP St Thomas \$105,714, W Rutherford Quinte County Belleville \$53,574, W T Hodgson Holdimand & Area Cayaga \$45,517;

Manitoba Region—

Canada Farm Labour Pools Brandon \$71,500, Canada Farm Labour Pools Dauphin \$73,927, Canada Farm Labour Pools Portage La Prairie \$96,156, Canada Farm Labour Pools Selkirk \$74,500, Canada Farm Labour Pools Steinbach \$53,415, Canada Farm Labour Pools Winkler \$74,502;

Saskatchewan Region—

Canada Farm Labour Pool Moose Jaw \$65,500, Canada Farm Labour Pool North Battleford \$67,128, Canada Farm Labour Pool Prince Albert \$69,300, Canada Farm Labour Pool Saskatoon \$73,644, Canada Farm Labour Pool Weyburn \$56,368, Canada Farm Labour Pool Yorkton \$55,005;

Alberta/NWT Region—

Canada Farm Labour Pool Brooks Alta \$43,672, Canada Farm Labour Pool Calgary Alta \$63,370, Canada Farm Labour Pool Camrose Alta \$43,488, Canada Farm Labour Pool Drumheller Alta \$45,932, Canada Farm Labour Pool Edmonton Alta \$90,717, Canada Farm Labour Pool Grande Prairie Alta \$46,907, Canada Farm Labour Pool Lethbridge Alta \$87,056, Canada Farm Labour Pool Red Deer Alta \$59,500, Canada Farm Labour Pool Vegreville Alta \$45,000, Canada Farm Labour Pool Wetaskiwin Alta \$48,450;

EMPLOYMENT AND IMMIGRATION—Continued**British Columbia/Yukon Territory Region—**

A Cayford Armstrong BC \$54,000, A Garcia Victoria BC \$88,000, D Grant Penticton BC \$103,500, J Bean Abbotsford BC \$150,000, W Renson Kelowna BC \$107,000, W Scottthorne Duncan BC \$67,000.

Local Economic Development Assistance Grant \$962,000:

Newfoundland Region—

Exploits Leda Corp Botwood \$45,000;

Nova Scotia Region—

Richmond County Industrial Commission Arichat \$30,000;

New Brunswick Region—

La Commission Industrielle de Kent Inc Buctouche \$75,000;

Prince Edward Island Region—

West Prince Ventures Ltd O'Leary \$100,000;

Quebec Region—

Adel Haute Gatineau Maniwaki \$100,000, Adelin Inc Îles de la Madeleine \$50,000, Société de gestion de Vallée (SOGÉVAL) Amqui \$50,000;

Ontario Region—

Kirkland Lake Economic Development Assistance Corp Kirkland Lake \$75,000, Rainy River Business Development Corp Rainy River \$137,000;

Manitoba Region—

Dakota Ojibway Development Group Winnipeg \$50,000, Indian Business Development Group Winnipeg \$50,000;

Saskatchewan Region—

Northwest Leda Corp Inc North Battleford \$50,000;

British Columbia/Yukon Territory Region—

Nicola Valley Indian Administration \$150,000.

Workers' Compensation Grant \$15,421

National Headquarters—

*Grant to Frontier College of Canada \$125,000—*Frontier College of Canada Toronto Ont \$125,000.

*Grants to Voluntary Organizations \$445,707—*Canadian National Institute for the Blind Ottawa Ont \$110,000, National Film Board Ottawa Ont \$25,000, Native Employment Inc Calgary Alta \$49,500, Native Women's Assoc of Canada Ottawa Ont \$41,500.

Government's contribution to the Unemployment Insurance Account \$956,916,321

Government's contribution in respect of Fishermen's Benefits \$89,943,276

IMMIGRATION PROGRAM \$22,812,468

*Adjustment Assistance \$20,298,472; and
Immigrant Settlement and Adaptation \$2,513,996:*

Nova Scotia Region—

Immigration Settlement and Adaptation Halifax \$30,900, Metropolitan Immigration Settlement Assoc Halifax \$30,900;

Quebec Region—

Ameublement Frontenac Montréal \$243,289, Atlific Inc Ville St Laurent \$52,017, Bureau de la communauté des Haïtiens de Montréal Montréal \$39,500, Carrefour le Moritur Longueuil \$39,000, Centre Social d'Aide aux Immigrants Montréal \$64,125, Château de l'Aéroport Mirabel \$86,895, Chinese Family Serv of Greater Montréal Montréal \$31,500, Compagnie Ash Inc Québec \$52,394, Fraternité Multi Culturelle Québec \$30,000, Hôtel de la Salle Montréal \$246,957, Hôtel Paul Baillargeon Québec \$93,644, Miracle Mart St Laurent \$1,147,255, Service des Interprètes auprès des réfugiés Indochinois Montréal \$33,880;

Ontario Region—

100 Jameson Toronto \$41,714, 410717 Ontario Toronto \$152,471, Black Resources Toronto \$28,973, Catholic Immigrant Ottawa \$33,268, Chinese Interpreter Toronto \$38,541, Costi Ilas Toronto \$57,507, F Vondrejs Toronto \$29,444, H Wilczynski Toronto \$41,714, Indian Immigrant Toronto \$38,541, Jewish Immigrant Aid Society Toronto \$36,527, J Stepak Toronto \$159,999, K Zajak Toronto \$35,422, Latin America Toronto \$34,356, Ottawa Carleton Immigrant Ottawa \$95,100, Ottawa Chinese Comm Ottawa \$25,712, Polish Info and Imm Toronto \$25,000, Portuguese Free Toronto \$34,884, Salvation Army Kitchener \$48,612, Spanish Speaking People Toronto \$44,699, Toan ke Tai Toronto \$272,585, Town Inn Toronto \$153,080, Univ African Toronto \$26,553, Vietnam Comm Toronto \$72,659, Viscount Hot Windsor \$32,705, Waldorf Toronto \$55,346, Woodgreen Comm Toronto \$38,424, Working Women Toronto \$47,790, Zellers Windsor \$82,799;

Manitoba Region—

Citizenship Council of Manitoba Winnipeg \$64,963;

Saskatchewan Region—

Regina Open Door Society Regina \$27,389;

Alberta/NWT Region—

Calgary Immigrant Aid Society Calgary Alta \$45,920, Catholic Social Services Edmonton Alta \$45,920, Catholic Social Services Edmonton Alta \$71,144, Edmonton Immigrant Services Assoc Edmonton Alta \$53,325, U First Community Services Lethbridge Alta \$37,740, Young Women's Christian Assoc Calgary Alta \$39,543;

British Columbia/Yukon Territory Region—

Army and Navy Vancouver BC \$278,068, Caravan Motel South Burnaby BC \$75,737, English Bay Apartments Vancouver BC \$160,402, Grantree Vancouver BC \$294,374, Immigration Services Society of British Columbia Vancouver BC \$152,400, Immigration & Multicultural Services of Prince George Prince George BC \$35,000, Intercultural Assoc of Greater Victoria Victoria BC \$36,950, Multilingual Orientation Services Assoc for Immigrant Communities Vancouver BC \$58,068, Surrey-Delta Immigrant Services Society Surrey BC \$30,000, United Chinese Community Enrichment Services Society Vancouver BC \$78,200;

EMPLOYMENT AND IMMIGRATION—Concluded

National Headquarters—

CP Air Vancouver BC \$27,347, Intergovernmental Committee for European Migration Ottawa Ont \$214,107.

ENERGY, MINES AND RESOURCES

\$4,604,747,271

Department \$4,604,739,271

ENERGY PROGRAM \$4,600,006,373

University of Calgary for the Energy Resources Institute \$125,000

Grant to Memorial University for an Oil and Gas Camp \$2,500

Hydro Quebec Research Institute to aid in electrical energy research \$162,500

Solar Energy Society of Canada \$10,000

Brace Research Institute of McGill University \$5,000

Biomass Energy Institute Inc \$5,000

Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council \$24,000,000

Canada's share of the expenses of the International Executive Council, World Energy Conference \$21,582

Contribution to the Summer Canada Project Enercentre Extension \$53,000

Membership in the World Petroleum Congress Canadian Association \$1,000

Oil substitution—Conversion assistance \$134,400,166

In support of a workshop on "Frontier Oil and Gas Development-The Decade Ahead" \$2,592

In support of the development and commercialization of new coal utilization technology \$372,549—Cape Breton Development Corp Sydney NS \$319,388, Evans Coal Mine Ltd Inverness NS \$35,000.

Payment to New Brunswick Power Commission re: Colsen Cove Plant \$13,667,596

Federal share of the Canadian Electrical Association research and development program \$1,700,000

Nova Scotia Tidal Power Corporation Annapolis River Tidal Power Project \$12,500,000

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel \$1,552,400

In support of a solar heating demonstration projects \$3,001,847—Ark Solar Products Ltd Victoria BC \$315,750, Canadaplan Group Inc Hamilton Ont \$390,488, H G Francis and Sons Ltd Ottawa Ont \$279,200, Institute of Man and Resources Charlottetown PEI \$289,837, Peter Middleton and Associates Ltd Toronto Ont \$414,512, Scharry-Ouimet-Gélinas et Associés Montreal Que \$340,490, Shaw Mont Newfoundland Ltd St John's Nfld \$384,984, Solar Energy Systems Inc Stanley Bridge PEI \$291,184, Solarsystems Industries Ltd Richmond BC \$295,402.

In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal \$243,884

Contributions to New Brunswick Electric Power Commission representing repayment of interest paid to Canada under a loan to the

Commission in support of construction of the Lepreau Nuclear Power Station \$33,144,981

Contribution to the International Energy Agency in support of an international conference on coal science \$10,000

In support of renewable energy and energy conservation demonstration projects \$31,553

In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation \$5,723,027—Government of Northwest Territories Yellowknife NWT \$368,037, Government of Yukon Territories Whitehorse YT \$198,380, Province of British Columbia Victoria BC \$639,829, Province of Manitoba Winnipeg Man \$372,439, Province of New Brunswick Fredericton NB \$792,988, Province of Newfoundland St John's Nfld \$879,124, Province of Ontario Toronto Ont \$2,097,414, Province of Saskatchewan Regina Sask \$374,816.

Canadian Home Insulation Program \$138,290,478—Canada Mortgage and Housing Ottawa Ont \$8,195,478.

Home Insulation Program \$5,856,064—Canada Mortgage and Housing Corp Ottawa Ont \$307,893.

In support of a low cost energy conservation initiatives by private sector organizations \$370,140—Canadian Hospitality Industry Energy Ottawa Ont \$25,500, Hydro Quebec Montreal Que \$65,000, L'Assoc Covoiturage Quebec Inc Longueuil Que \$73,662, Medicine Hat College Medicine Hat Alta \$30,000, Task Force on Energy Management in Health Care Facilities in Canada Ottawa Ont \$25,000, University of Guelph Guelph Ont \$30,002.

In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use \$141,562—Province of Alberta Edmonton Alta \$62,857, Province of Manitoba Winnipeg Man \$56,009.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat \$19,419,033—Bioshell Inc Montreal Que \$426,278, Bowater Mersey Paper Liverpool NS \$43,011, British Columbia Forest Products Vancouver BC \$399,993, Can Cellulose Vancouver BC \$2,203,000, Cariboo Pulp and Paper Quesnel BC \$127,800, Cattermole Timber Vancouver BC \$33,564, Centre Hospital St Sauveur Val D'Or Que \$141,093, CIP Inc Montreal Que \$874,171, Collmac Lumber Services Inc Pembroke Ont \$39,036, Consolidated Bathurst Montreal Que \$2,284,760, Domtar Inc Montreal Que \$276,779, Donahue St-Felicien Quebec Que \$707,882, Forex Leroy Inc Val D'Or Que \$260,550, Fraser Inc Edmundston NB \$1,036,967, Irving Pulp and Paper Saint John NB \$82,272, Kruger Inc Montreal Que \$167,661, MacMillan Bloedel Ltd Vancouver BC \$1,737,691, Northwood Pulp and Paper Prince George BC \$937,156, Nova Scotia Forest Port Hawkesbury NS \$3,600,000, Palliser Furniture Ltd Winnipeg Man \$74,319, Plateau Mills Ltd Vanderhoof BC \$41,065, Prince Edward Island Energy Co Charlottetown PEI \$553,837, Proctor and Gamble Grande Prairie Alta \$357,550, Richmond Plywood Richmond BC \$97,737, St Regis Alberta Hinton Alta \$1,233,665, Saskatchewan Forest Products Prince Albert Sask \$104,282, Scott Maritimes New Glasgow NS \$79,795, F F Soucy Riviere du Loup Que \$49,846, Tackama Forest Prince George BC \$180,014, Tahis Co Ltd Vancouver BC \$742,455, Tembec Inc Témiscamingue Que \$388,537.

In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation \$57,267

In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island

ENERGY, MINES AND RESOURCES—Concluded

\$1,017,162—The Institute of Man and Resources Charlottetown PEI \$1,017,162.

In support of a program to develop and demonstrate technology for the production of ethanol from cellulose at the pilot plant scale \$172,940—Canertech Inc Winnipeg Man \$172,940.

In support of the development and demonstration of a pressurized oxygen fluidization bed for wood gasification \$150,654—Nouveler and Canertech Montreal Que \$150,654.

Contribution to the Secondary Resources Development Council in support of improved advisory and communications services to the community-based at-source recycling sector in Canada \$50,000

Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line system \$10,168,427

Increased payments to refiners and other importers of crude oil and petroleum products \$3,456,404,898—Amer-Can Petroleum (BC) Ltd Calgary Alta \$1,965,877, B P Oil Ltd Toronto Ont \$151,923,488, British Columbia Forest Product Ltd Vancouver BC \$4,812,781, British Columbia Timber Ltd Vancouver BC \$699,122, Cobalt Carbon of Canada Ltd Sarnia Ont \$8,390,598, Chevron Canada Ltd Vancouver BC \$10,299,203, CIP Inc Montreal Que \$4,780,216, Crown Zellerbach Canada Ltd Vancouver BC \$464,460, Esso Resources Canada Ltd Calgary Alta \$2,519,670, Gulf Canada Products Toronto Ont \$298,470,355, Imperial Oil Ltd Toronto Ont \$724,341,134, Irving Oil Ltd St John NB \$699,593,931, Lake Utopia Paper Ltd St John NB \$5,793,116, Les Pétroles Spur Ltée Montreal Que \$4,317,255, MacMillan Bloedel Ltd Vancouver BC \$11,812,134, McAshphalt Industries Ltd Toronto Ont \$3,671,255, Metro Fuel Co Ltd Moncton NB \$190,182, New Brunswick Electric Power Commission Fredericton NB \$30,800,913, Newfoundland and Labrador Hydro St John's Nfld \$14,454,121, Panarctic Oils Ltd Calgary Alta \$2,813,377, Petro-Canada Enterprises Inc Montreal Que (\$263,980)⁽¹⁾, Petrofina Canada Montreal Que \$166,005,902, Pittston Petroleum Canada Inc Montreal Que \$4,365,342, Shell Canada Ltd Toronto Ont \$368,941,876, Sunoco Inc Toronto Ont \$131,542,327, Texaco Canada Inc Don Mills Ont \$385,701,995, Ultramar Canada Inc Don Mills Ont \$409,464,131, Universal Terminals Ltd Cornwall Ont \$6,806,541, Western Forest Products Ltd Vancouver BC \$1,727,576.

In support of student summer and youth employment in respect of the Summer Canada Student Program \$32,429

Compensation payable to first users of designated classes of high cost domestic petroleum to bring the price obtained for such petroleum to international crude price levels (Petroleum Administration Act, Part IV) \$737,139,142—Alberta Energy Co Ltd Calgary (\$30,691)⁽¹⁾, Alberta Oil Sands Equity Edmonton Alta (\$100,295)⁽¹⁾, Alberta Petroleum Marketing Commission Calgary Alta \$11,618,791, B P Oil Ltd Toronto Ont \$76,369,295, Canada-Cities Service Ltd Calgary Alta (\$220,648)⁽¹⁾, Chevron Canada Ltd Vancouver BC \$27,580,969, Gulf Canada Products Toronto Ont \$191,251,576, Imperial Oil Ltd Toronto Ont \$137,881,503, Manitoba Minister of Finance Winnipeg Man \$781,558, Pan Canadian Petroleum Ltd Calgary Alta (\$50,147)⁽¹⁾, Petro-Canada Enterprises Inc Montreal Que \$3,316,100, Petro-Canada Exploration Inc Calgary Alta (\$9,145)⁽¹⁾, Petrofina Canada Montreal Que \$76,453,009, Province of British Columbia Victoria BC \$215,297, Saskatchewan Mineral Resources Regina Sask \$4,566,512, Shell Canada Ltd Toronto Ont \$132,243,976, Sunoco Inc Toronto Ont \$39,160,489, Texaco Canada Inc Don Mills Ont \$36,110,994.

Canadian National Committee of the World Mining Congress \$2,000

Canadian Advisory Committee on Rock Mechanics \$3,000

Canadian Mineral Processors \$1,000

Grant to assist in defraying the costs of scientific conferences in the Geological Sciences \$20,000

Canadian Geoscience Council \$11,000

Canadian Committee on the International Geological Correlation Program \$12,000

Canadian Society for Remote Sensing \$10,000

Canadian Institute of Surveying \$30,000

Pan American Institute of Geography and History \$1,000

In aid of earth sciences, energy and minerals research \$1,398,000—Universities: Dalhousie Halifax NS \$90,350, Ecole Polytechnique Montreal Que \$57,000, McGill Montreal Que \$79,450, McMaster Hamilton Ont \$104,250, Memorial Newfoundland St John's Nfld \$45,250, Queen's Kingston Ont \$53,500, Technical Nova Scotia Halifax NS \$38,000, Alberta Edmonton Alta \$44,000, British Columbia Vancouver BC \$85,650, Calgary Calgary Alta \$81,500 Laval Quebec Que \$34,000, Manitoba Winnipeg Man \$41,000, New Brunswick Fredericton NB \$59,000 Ottawa Ottawa Ont \$72,500, Saskatchewan Saskatoon Sask \$61,150, Toronto Toronto Ont \$117,600, Sherbrooke Sherbrooke Que \$34,200, Waterloo Waterloo Ont \$85,400.

Province of Newfoundland in respect of the Mineral Development Agreement with the province in accordance with terms and conditions approved by the Governor in Council \$1,373,188

Queen's University to conduct studies in resource policy analysis \$75,000

Nova Scotia mineral development program \$90,944

IEA Services Ltd of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency \$86,024

United States Department of Energy in support of the IEA Implementing Agreement on Coal/Oil and Coal/Liquid Mixture Technology Utilization \$54,900

Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of the Federal Government's share of a technical and economic evaluation of several heavy oil upgrading processes \$10,000

Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of a study that might lead to the establishment of a Tar Sands Demonstration centre \$150,000

European Space Agency \$1,284,669

International Seismological Centre \$20,000

Canadian Committee for the Inter Union Commission on the Lithosphere \$3,173

Membership, Pan-American Institute of Geography and History \$37,000

In support of Summer Canada Project in St John's Newfoundland \$10,000

Atomic Energy Control Board \$8,000

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety \$8,000

MINERAL AND EARTH SCIENCES PROGRAM \$4,732,898

Queen's University for the Centre for Resource Studies \$50,000

ENVIRONMENT \$19,479,132

ADMINISTRATION PROGRAM \$136,766

*Grant to the Canadian Association of Geographers \$6,500**Grant to the International Geographical Union \$1,874**Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget \$86,470**Contribution to the Summer Canada Student Employment Program Federal Projects Stream \$41,922*

ENVIRONMENTAL SERVICES PROGRAM \$17,319,701

*Grant to the Federation of Associations on the Canadian Environment \$5,000**Grant in aid of Meteorological Research \$356,243**Grant to the Canadian Meteorological and Oceanographic Society \$16,000**Grants in aid of Water Resources Research \$250,000—University of: British Columbia Vancouver BC \$30,000, McMaster Hamilton Ont \$42,000, and Waterloo Waterloo Ont \$40,000.**Grant to the Canadian Committee of the International Association of water Pollution Research \$2,000**Grant to the Canadian Wildlife Federation \$10,000**Grant to the Canadian Nature Federation \$10,000**Grant to the Creston Valley Wildlife Management \$75,000**Grant to the Canadian Wildlife Service Scholarships \$10,000**Grant to the Federal-Provincial Committee on Humane Trapping \$25,000**Grant to the Canadian Forestry Association \$50,000**Grant to the Commonwealth Forestry Institute \$8,000**Grant to the Festival of Forestry \$5,000**Grants to Universities for specific forestry research projects \$291,990—Universities of: Alberta Edmonton Alta \$48,665, British Columbia Vancouver BC \$48,665, Lakehead Thunder Bay Ont \$48,665, Laval Quebec Que \$48,665, New Brunswick Fredericton NB \$48,665, and Toronto Toronto Ont \$48,665.**Contribution to the Summer Canada Student Employment Program Federal Projects Stream \$922,603—C Brunette Petawawa Ont \$43,916, M Buran St Tite des Caps Que \$34,947, S Gurhold Cape Breton NS \$33,774, G Newbray Truro NS \$28,814.**Contribution to the Organization for Economic Co-operation and Development \$49,595**Membership fee—World Meteorological Organization \$569,109**Contribution to the Province of BC Fraser River Flood Control \$4,368,020**Contribution to the Province of BC Okanagan River Basin \$348,079**Contribution to the Province of Saskatchewan Qu'Appelle Valley \$631,499**Contribution to the Province of Quebec Basse Côte Nord Ecological studies \$251,440**Contribution to the Province of Quebec Montreal Area Flood Control \$850,000**Contributions to the Provinces towards other Federal-Provincial Water Resources Projects \$229,125—Provinces of British Columbia Victoria BC \$173,000, and New Brunswick Fredericton NB \$56,125.**Contribution for Flood Damage Reduction Studies and Flood Risk Mapping \$1,653,661—Provinces of: Manitoba Winnipeg Man \$380,703, New Brunswick Fredericton NB \$121,397, Nova Scotia Halifax NS \$63,358, Ontario Toronto Ont \$648,183, Quebec Quebec Que \$300,000, and Saskatchewan Regina Sask \$140,020.**Contribution to the Province of Quebec Hydrometric Agreement \$871,089**Canada/Ontario Agreement—Great Lakes Water Quality \$1,197,978**Contribution to the Province of Quebec James Bay Agreement \$47,960**Contribution to the Provinces for Waterfowl Crop Depredation \$493,722—Provinces of: Alberta Edmonton Alta \$157,024, Manitoba Winnipeg Man \$142,184, and Saskatchewan Regina Sask \$194,514.**Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species \$21,588**Contribution to the Forest Engineering Research Institute of Canada \$1,400,000**Contribution to FORINTEK Canada Corporation \$2,300,000*

PARKS CANADA PROGRAM \$2,022,665

*Grant in aid of the development of the International Peace Garden in Manitoba \$30,000**Grant to the National and Provincial Parks Association of Canada \$15,000**Grant to the Heritage Canada Foundation Endowment Fund \$1,180,000**Contribution to the Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference \$11,500**Contribution to the international Union for Conservation of Nature and Natural Resources \$90,000**Contribution to the Aurora and District Histocial Society \$10,000**Contribution to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park \$330,000**Contribution to the Blackstone Park—Northwest Territories \$10,000**Contribution to the Banff Townsite Committee \$10,000**Contribution to the Jasper Townsite Committee \$10,000**Canadian Contribution to the World Heritage Fund \$76,143**Contribution to the Co-operating Associations \$250,000—Fortress of Louisbourg Volunteer Assoc Louisbourg NS \$32,500, Friends of Point Pelee Point Pelee Ont \$55,000, Les Amis de Plein Air de Cheticamp Cheticamp NS \$34,000, Newfoundland Historic Trust St John's Nfld \$59,000, and Parks and People Assoc Inc Charlottetown PEI \$66,500.**Other \$22*

EXTERNAL AFFAIRS \$900,465,979**Department \$99,891,384****CANADIAN INTERESTS ABROAD PROGRAM \$99,882,941**

Agency for Cultural and Technical Co-operation in Francophone Countries \$4,605,680

Association des Universités partiellement ou entièrement de Langue française \$150,000

Atlantic Association of Young Political Leaders \$1,000

Atlantic Council of Canada \$7,500

Canadian Association for Future Studies \$15,000

Canadian Council on European Affairs \$2,500

Canadian Council on International Law \$8,000

Canadian-German Society of Hanover \$36,222

Canadian Institute of International Affairs \$50,000

Canadian Representative on the United Nations Human Rights Committee \$1,800

Centre québécois de relations internationales de l'Université Laval \$35,000

Club des relations internationales \$3,000

Commonwealth Air Transport Council \$57,822

Commonwealth Foundation \$680,572

Commonwealth Science Council \$98,467

Commonwealth Secretariat \$1,411,824

Commonwealth Secretariat—Uganda \$300,000

Commonwealth Youth Program \$550,000

Conference on Security and Co-operation in Europe \$277,290

Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe \$98,538

Conseil africain et malgache de l'enseignement supérieur \$15,752

Conseil International de la langue française \$50,000

Council of Ministers of Education of Canada \$60,000

Customs Co-operation Council \$236,219

Defence Support Assistance to Non-NATO Countries \$574,754—Government of Canada—Department of National Defence \$574,754.

Financial Assistance in the Field of Disarmament and Arms Control \$108,532—Royal Society of Canada Ottawa Ont \$37,939.

Food and Agriculture Organization \$8,430,219

General Agreement on Tariff and Trade \$1,165,461

Grants in Aid of Academic Relations \$2,822,103—Assoc for Canadian Studies in the United States Washington DC USA \$50,000, Canada-Japan Society Japan \$30,000, Center for Canadian Studies School of Advanced International Studies John Hopkins University Washington DC USA \$30,000, Council of Ministers of Education Canada Toronto Ont \$80,000, Free University of Berlin Berlin Federal Republic of Germany \$30,000, German Assoc for Canadian Studies Bonn Federal Republic of Germany \$30,000, David E Smith Dept of Economics and Political Science University of Saskatoon Sask \$54,055.

Grants in Aid of Cultural Relations \$2,395,684—Centre d'essai des auteurs dramatiques Montréal Que \$133,000, Cie de Danse

Eddy-Toussaint Montréal Qué \$37,000, Conseil des Arts/Canada Council Ottawa Ont \$123,626, The Elmer Iseler Singers Toronto Ont \$46,000, Galerie Sans-Nom Coop Ltée/Projet La Rochelle Moncton NB \$26,000, Les Grands Ballets Canadiens Maison de la danse Montreal Que \$28,000, Le Groupe de la Place Royale Ottawa Ont \$34,950, M Martial Lacroix L'Orchestre Symphonique Enrg Montréal Que \$25,000, Joseph Macerollo Soundstage Canada Mississauga Ont \$45,000, Daniel Meilleur Le Théâtre de la Marmaille Inc Montreal Que \$32,000, Musée du Québec Quebec Que \$279,930, John D Mylton Borden and Elliot Toronto Ont \$25,000, National Ballet of Canada Toronto Ont \$123,369, Orchestre Symphonique de Montreal Montreal Que \$44,980, Shaw Concerts Inc New York NY USA \$41,000, Robert F Swain Agnes Etherington Art Centre Queen's University Kingston Ont \$50,000, Theatre Direct Canada Toronto Ont \$25,000, Uriel Luft Specidici Inc Montreal Que \$60,000, Anne Vaois Le Groupe de la Place Royale Ottawa Ont \$41,800, York Winds Toronto Ont \$30,000.

Grants in lieu of taxes on Diplomatic, Consular and International Organizations' Property in Canada in accordance with terms and conditions approved by the Governor in Council \$1,879,306—Corp of the City of Ottawa Ont \$937,945, Corp of the City of Toronto Ont \$311,787, Corp of the City of Vancouver BC \$84,000, Village of Rockcliffe Park Ont \$475,500.

Hebrew University of Jerusalem \$50,000

Inter-American Institute of Agricultural Sciences \$1,338,139

Intergovernmental Committee for European Migration \$10,000

Intergovernmental Maritime Consultative Organization \$100,167

International Atomic Energy Agency \$3,244,857

International Baccalaureat Office \$5,000

International Civil Aviation Organization \$854,106

International Civil Aviation Organization—Reimbursement for Compensation Paid its Canadian Employees for Provincial Income Tax for Prior Taxation Years \$260,846

International Commission on Radiological Protection \$5,000

International Energy Agency \$563,268

International Institute of Administrative Sciences \$27,639

International Labour Organization \$4,689,099

International Law Association—Canadian Branch \$70,000

International Peace Academy \$100

International Perspectives \$10,600

Maison des étudiants canadiens à Paris \$100,000

McMaster/Laval University \$9,000

North Atlantic Treaty Organization—Cost of Civil Administration \$3,884,873

North Atlantic Treaty Organization—Science Programs \$932,858

Nuclear Energy Agency of the OECD \$241,525

Orchestre mondial des Jeunesses musicales \$50,000

Organization for Economic Co-Operation and Development \$3,890,985

Organization for Economic Co-Operation and Development (Centre for Education, Research and Innovation) \$104,376

Pan American Health Organization \$2,932,409

Parliamentary Centre for Foreign Affairs and Foreign Trade \$30,000

EXTERNAL AFFAIRS—Continued

Participation in Activities of the International French-Speaking Community \$188,785—Assoc des Universités partiellement ou entièrement de langue française \$25,000.

Payment of Real Estate Taxes and Local Improvement Costs on Secondary Diplomatic Properties in Canada \$3,692

Payment to the Roosevelt Campobello International Park Commission for the Purposes of and Subject to the Provisions of the Act Respecting the Commission Established to Administer the Roosevelt Campobello International Park \$405,040

Payments under the Diplomatic Service (Special) Superannuation Act \$102,410

Permanent Court of Arbitration \$6,812

Reimbursement to International Organizations for Compensation Paid to Canadian Employees for their Liability for Canadian Income Taxes \$101,000—International Labour Organization \$27,254, Organization for Economic Cooperation and Development \$73,746.

Secrétariat technique permanent des Conférences ministérielles de l'Éducation, de la Jeunesse et des Sports des pays d'expression française \$36,062

Shastri Indo-Canadian Institute \$80,000

Trilateral Commission \$25,000

United Nations Association in Canada \$55,000

United Nations Committee on the Elimination of all forms of Racial Discrimination \$6,198

United Nations Educational, Scientific and Cultural Organization \$7,822,065

United Nations Enquiry Into "Human Rights and Massive Exoduses" \$58,380

United Nations High Commissioner for Refugees—Anti-Piracy Thailand \$150,000

United Nations Institute for Training and Research \$135,000

United Nations Interim Force in Lebanon \$6,370,914

United Nations Organization \$23,706,995

United Nations Organization—Canada's Assessed Share of the Expenses of the United Nations Disengagement Observer Force in the Middle East \$1,209,012

United Nations Trust Fund for South Africa \$20,000

United Nations Voluntary Fund for the Environment \$956,179

World Health Organization \$8,664,338

World Intellectual Property Organization \$246,967

WORLD EXHIBITIONS PROGRAM \$8,443

Canada's Fees for Membership in the International Bureau of Expositions \$8,443

Canadian International Development Agency \$753,374,595

Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expense directly related thereto \$281,750,973—Afghanistan \$39,300, Anguilla \$100,713, Antigua \$2,438,627, Asia Regional \$1,114,870, Asstech Conseil Ltée Quebec Que \$29,900, Audit Service Bureau Gov't of Canada Ottawa Ont \$1,217,104, Bangladesh \$47,945,084, Barbados \$336,749, Belize \$321,876, Benin \$4,605,130, Bergeron Danville Que \$35,386, Bolivia \$4,043,829,

Botswana \$3,810,873, Brazil \$1,315,204, British Virgin Islands \$99,813, Burma \$2,781,707, Burundi \$351,840, Cameroon \$1,239,354, Cape Verde \$284,841, Canergie Inc Ottawa Ont \$38,540, Cayman Islands \$101,661, Central African Republic \$153,316, Certec Inc Ottawa Ont \$32,257, Chad \$354,721, Chile \$50,229, Charette Ottawa Ont \$33,874, J O S Clarke North Vancouver BC \$25,000, Co-Genar Ltée Sainte Foy Que \$27,989, Columbia \$2,301,388, Commonwealth Africa Regional \$124,039, Commonwealth Caribbean Regional \$286,972, Comores \$28,599, Congo \$136,778, Coop Animation Montreal Que \$30,923, Costa Rica \$345,768, Couturier Amqui Que \$38,718, Department of Supply and Services Ottawa Ont \$755,947, Department of Veterans Affairs Medical Services Gov't of Canada Ottawa Ont \$119,161, R Desrosiers Lac Beauport Que \$34,088, G de Varennes Montreal Que \$28,380, Dominica \$2,564,693, Dominion Republic \$725,687, E A C Amy & Sons Ottawa Ont \$28,379, East African Community \$185,739, Ecorurale Inc Montreal Que \$37,588, Ecuador \$173,235, Egypt \$287,851, El Salvador \$122,772, Equatorial Guinea \$25,618, Ethiopia \$1,394,711, Francophone Africa Miscellaneous \$1,531,364, M Frenette Ste Foy Que \$25,000, Gabon \$416,753, Gagnon Consult Ltée Montreal Que \$43,053, Gambia \$219,062, Gestion Yvon Gauvin Inc Brossard Que \$29,358, Ghana \$5,883,871, Grenada \$451,738, Guatemala \$616,603, Guinea \$341,299, Guinea-Bissau \$174,106, Guyana \$608,561, Haiti \$5,748,447, Honduras \$2,681,360, H F Hore Kanata Ont \$28,201, India \$1,102,879, Indonesia \$4,406,114, Ivory Coast \$2,534,507, Jamaica \$514,731, Jordan \$100,857, G F Kelly Pointe Claire Que \$34,415, Kenya \$9,205,237, Keyser Montreal Que \$85,552, Kotansky & Kotansky Montreal Que \$30,609, Latin American Regional \$1,061,679, Lebanon \$351,275, Lesotho \$4,651,390, Madagascar \$284,452, Magbreth Region \$160,569, Malawi \$11,096,566, Malaysia \$227,000, Mali \$10,786,363, Mauritania \$814,088, Mauritius \$245,508, Montserrat \$170,979, Morocco \$3,888,816, Mozambique \$38,046, Nepal \$6,845,892, Nevis \$655,857, Nicaragua \$165,939, Niger \$4,318,626, Nigeria \$566,255, V J Nordin Toronto Ont \$27,500, W W Packman & Assoc Ltd Ottawa Ont \$66,459, Pakistan \$6,873,259, Panama \$151,378, Peru \$2,344,650, Phaneuf Gravelle Blain Associés Inc Ville St Laurent Que \$26,463, Philippines \$396,237, Revenue Canada Taxation Gov't of Canada Ottawa Ont \$690,617, Robertson Nickerson Ottawa Ont \$44,500, Rwanda \$6,529,731, Sahel \$11,982,579, Saint Lucia \$523,322, Saint Vincent and the Grenadines \$288,652, Sao Jone & Principe \$49,950, Senegal \$10,295,815, Seychelles \$56,230, Sierra Leone \$141,381, Societe Conseil Sofidem Candiac Que \$64,959, Somalia \$51,189, South Africa \$83,130, South Pacific \$947,728, South Yemen \$10,246, Sri Lanka \$12,211,186, Sudan \$1,060,542, Surinam \$220,647, Swaziland \$930,179, Tanzania \$21,740,097, Teeksul International Montreal Que \$43,984, Thailand \$473,529, Togo \$247,896, Trinidad and Tobago \$202,692, Julien Trottiere Longueuil Que \$34,250, Tunisia \$580,016, Turks and Carcos Islands \$100,680, Uganda \$422,142, Universalia Management Systems Westmount Que \$25,908, University of Botswana Lesotho Swaziland \$715,766, University of Ottawa Ottawa Ont \$29,740, University of the West Indies \$424,882, Upper Volta \$7,649,234, R L Walker & Partners Ottawa Ont \$115,945, Windward Islands \$2,298,000, Zaire \$8,306,322, Zambia \$6,264,813.

Agency for cultural and technical co-operation \$1,000,000

Commonwealth Fund for Technical Co-operation \$11,000,000

International Centre of Tropical Agriculture \$1,275,000

International Crops Research Institute for the semi-arid tropics \$1,175,000

International Institute of Tropical Agriculture \$1,425,000

International Maize and Wheat Improvement Centre \$1,425,000

International Rice Research Institute \$1,425,000

EXTERNAL AFFAIRS—Continued

Onchocerciasis Control Program \$1,100,000

United Nations Children's Fund \$11,000,000

United Nations Development Program \$47,000,000

United Nations Fund for Population Activities \$8,700,000

Development Assistance to International Development Institutions for Operations and general programs and specific programs and projects \$6,929,632—L'Assoc des Universités partiellement ou entièrement de langue française fonds de coopération universitaire Université de Montréal Montréal Que \$550,000, Commonwealth Secretariat for the Zimbabwe Scholarship Programme London Eng \$200,000, Conseil International des Radios-Télévisions d'Expression Française Geneva Switzerland \$100,000, Fonds International de Coopération Universitaire \$100,000, IBRD/WHO Tropical Diseases Research Fund \$840,000, International Atomic Energy Agency \$521,286, International Board for Plant Genetic Resources \$180,000, International Centre for Agricultural Research in Dry Areas \$450,000, International Council for Research in Agro-Forestry \$145,000, International Laboratory for Research in Animal Diseases \$600,000, International Maize and Wheat Improvement Centre \$50,000, International Potato Centre New York NY \$750,000, International Trade Centre \$660,000, Secretariat Technique Permanent \$250,000, The International Institute for Education Planning \$100,000, United Nations Children Fund Junior Professional Officers \$350,000, United Nations Development Programme in Low-Cost-Water Supply & Sanitation \$100,000, United Nations fund for Training and Research \$50,000, West Africa Rice Development Assoc \$400,000.

World Food Program \$10,000,000

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, or to international development institutions \$213,737,578—Algeria \$1,371,283, Antigua \$67,568, Bangladesh \$57,890,184, Barbados \$33,144, Bolivia \$155,443, Brazil \$1,471,873, Cameroon \$105,667, Canadian Lutheran World Relief \$127,280, China \$4,000,000, Collaboration Santé Internationale \$39,974, Colombia \$1,997,770, Compassion of Ottawa \$79,550, Cuba \$2,926,000, Cyprus \$1,182,446, Dominion Food for the Hungry \$119,961, Ecuador \$42,924, Egypt \$12,714,597, El Salvador \$537,418, Ethiopia \$19,046,029, Guatemala \$331,271, Guinea \$298,707, Guyana \$73,150, Haiti \$418,414, Honduras \$29,150, India \$8,752,192, Indonesia \$982,941, Jordan \$2,587,908, Kenya \$6,049,580, Lebanon \$234,000, Liberia \$117,000, Mali \$2,480,596, Mauritania \$1,363,251, Mennonite Central Committee \$182,121, Mexico \$1,091,622, Morocco \$3,161,360, Mozambique \$5,549,623, Nepal \$82,461, Nicaragua \$5,961,441, Niger \$937,721, Pakistan \$10,042,692, Peru \$2,459,354, Rwanda \$1,528,461, Salvation Army \$159,467, Senegal \$2,032,528, Somalia \$7,994,372, Sri Lanka \$5,990,087, St Kitts \$103,597, St Lucia \$279,406, Sudan \$6,415,724, Tanzania \$3,925,147, Terre des Hommes Canada \$179,982, Uganda \$1,992,193, Unitarian Service Committee of Canada \$599,966, United Nations Relief and Works Agency \$4,477,794, World Food Program \$14,957,325, World Vision of Canada \$499,574, Zaire \$2,936,243, Zimbabwe \$469,239.

International Planned Parenthood Federation \$4,200,000

North-South Institute \$375,000

Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries \$107,790—Centre d'études Industrielles Geneva Switzerland

\$49,120, Commonwealth Secretariat Program for Applied Studies in Government London Eng \$25,670.

Development assistance to international non-governmental organizations in support of programs and projects \$1,968,635—Assoc pour le développement naturel d'une architecture et d'un urbanisme Africains Ouagadougou Haute-Volta \$378,500, Club de Dakar Dakar Senegal \$35,000, Ecumenical Church Loan Fund Geneva Switzerland \$100,000, Environment Liaison Centre Nairobi Kenya \$100,000, Global Futures Network Inc Toronto Ont \$50,000, Innovations et réseaux pour le développement Geneva Switzerland \$35,000, Instituto Interamericano de Derechos Humanos San Jose Costa Rica \$50,000, International Council for Adult Education Toronto Ont \$100,000, International Institute for Environment and Development London Eng \$200,000, Panafrican Institute for Development Douala Cameroon \$550,000, Sarvodaya Movement Sri Lanka \$100,000, Society for International Development Rome Italy \$90,000, World Council of Churches Geneva Switzerland \$35,000.

United Nations Relief and Works Agency for Palestine Refugees in the Near East \$2,900,000

United Nations High Commissioner for Refugees \$4,000,000

Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and international non-governmental organizations for operations and general programs and specific programs, projects and appeals \$11,647,600—Canadian Council of Churches Toronto Ont \$100,000, Canadian Polish Congress Toronto Ont \$200,000, Canadian Red Cross Society Toronto Ont \$5,340,000, Ministry for Health and Social Services Seoul Korea \$50,000, Pan American Health Organization Washington DC \$97,600, United Nations Children's Fund New York NY \$550,000, United Nations Educational and Training Programme for Southern Africa New York NY \$300,000, United Nations Fund for Namibia New York NY \$175,000, United Nations High Commissioners for Refugees Geneva Switzerland \$3,710,000, World Food Programme Rome Italy \$1,000,000.

United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Pakistan \$3,000,000

United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Sudan \$1,600,000

United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia \$1,500,000

International Committee of the Red Cross for humanitarian assistance in Africa \$2,000,000

Commonwealth Scholarships and Fellowships \$3,430,124

CIDA scholarships to Canadians for studies related to international development assistance \$400,000

Scholarships to Zimbabwe Students \$4,928

Canadian-Polish Congress as aid to the people affected by social unrest in Poland \$100,000

Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto \$1,439,540—African Development Bank \$204,467, Asian Development Bank \$800,203, Caribbean Development Bank \$224,749, Peat Marwick and Partners \$66,435.

Mennonite Central Committee Food Bank \$2,000,000

Canadian University Service Overseas \$12,843,700

Canada World Youth \$5,375,000

Canadian Executive Service Overseas \$2,000,000

EXTERNAL AFFAIRS—Continued

Contributions to Canadian non-governmental organizations in support of development assistance programs and projects

\$63,172,007—Abbaye St Benoît du Lac Brome Que \$55,000, Action Matadi-Luizi Inc Alma Que \$88,708, Addiction Research Foundation Toronto Ont \$64,020, Africa Wildlife Husbandry Development Assoc Vancouver BC \$75,000, African Inland Mission Scarborough Ont \$91,526, African Medical Research Foundation Hull Que \$87,564, Aga Khan Foundation Vancouver BC \$107,015, Agricultural Institute of Canada Ottawa Ont \$30,500, Ailes Esperance Canada Montreal Que \$281,700, Alberta Council for International Co-Operation Edmonton Alta \$242,657, Anglican Church of Canada Toronto Ont \$958,550, Assistance Medicale Internationale Montreal Que \$411,000, Assoc of Canadian Community Colleges Willowdale Ont \$1,008,102, Assoc pour le developpement participe Chambly Que \$111,555, Assoc of Kinsmen Clubs Cambridge Ont \$94,000, Assoc Québécoise pour l'avancement des Nations Unies Outremont Que \$284,494, Assoc Québécoise des Organismes de Co-operation Internationale Montreal Que \$49,000, Assoc of the Scientific Engineering and Technological Community of Canada Ottawa Ont \$49,947, Assoc of Universities and Colleges of Canada Ottawa Ont \$376,339, Associations des Villes-Jumelées Granby Que \$159,450, Baptist Federation of Canada Toronto Ont \$734,710, Brandon University Brandon Man \$173,880, Boy Scouts of Canada Ottawa Ont \$76,940, British Columbia Save the Children's Fund Vancouver BC \$282,079, Campus Crusade for Christ of Canada Inc Abbotsford BC \$47,000, Canada World Youth Montreal Que \$170,000, Canadian Bureau for International Education Ottawa Ont \$224,520, Canadian Comprehensive Auditing Foundation Ottawa Ont \$388,381, Canadian Crossroads International London Ont \$725,000, Canadian Council of Churches Toronto Ont \$1,032,394, Canadian Council for International Cooperation Ottawa Ont \$569,905, Canadian Home Economics Assoc Ottawa Ont \$50,050, Canadian Institute of Cultural Affairs Toronto Ont \$26,000, Canadian Jesuit Missions Toronto Ont \$47,025, Canadian Labour Congress Ottawa Ont \$496,116, Canadian Lutheran World Relief Winnipeg Man \$1,806,480, Canadian National Institute for the Blind Toronto Ont \$26,784, Canadian Nurses Assoc Ottawa Ont \$142,928, Canadian Opt Montreal Que \$537,142, Canadian Pugwash Group New York NY \$36,883, Canadian Red Cross Society Toronto Ont \$104,920, Canadian Teachers' Federation Ottawa Ont \$650,650, Canadian UNICEF Committee Toronto Ont \$3,394,811, Canadian University Service Overseas Ottawa Ont \$652,000, Cansave Toronto Ont \$741,262, Cardinal Léger Oeuvres Montreal Que \$262,260, Care Canada Ottawa Ont \$2,558,500, Carleton University Ottawa Ont \$187,221, Centre d'Étude et de Coopération Internationale Montreal Que \$610,000, Centre Missionnaire Oblat Montreal Que \$30,400, Christian Reformed World Relief Committee Burlington Ont \$327,440 Club 2/3 Inc Montreal Que \$478,988, Coody International Institute Antigonish NS \$113,370, Collaboration Santé Internationale Quebec Que \$219,382, College Ahuntsic Montreal Que \$35,600, College of Cape Breton Sydney NS \$51,518, Compassion of Canada London Ont \$123,392, Confederation des Caisses Populaires et d'Économie Desjardins du Quebec Levis Que \$2,049,583, Confederation des Syndicats Nationaux Montreal Que \$40,466, Conseil de la Coopération du Quebec Que \$427,909, Cooperative Development Foundation Ottawa Ont \$1,972,999, Couchiching Institute of Public Affairs Toronto Ont \$30,370, Dalhousie University Halifax NS \$207,875, Dawson College Montreal Que \$177,540, Dominion Food for the Hungry New Westminster BC \$70,415, Ecole des Hautes Études Commerciales de Montreal Montreal Que \$42,896, Emmanuel Relief Rehabilitation International Stouffville Ont \$320,575, Entraide Missionnaire Inc Montreal Que \$82,600, Foundation Crudem Rosemere Que \$26,452, Foster Parents Plan of Canada Toronto Ont \$2,407,944, Frontiers Foundation Toronto Ont \$84,050, Guelph International Resource Centre Guelph Ont \$27,110, Help the Aged Toronto Ont \$268,182, Horizons of Friendship Cobourg Ont \$653,148, Hunter Thailand

Toronto Ont \$31,404, Institut Armand Frappier Laval des Rapides Que \$147,440, Institut Faim Pereo Montreal Que \$273,261, Institute for the Study and Application of Integrated Development Toronto Ont \$301,560, Inter Pares Ottawa Ont \$374,000, Interchurch Fund International Development Toronto Ont \$1,397,680, International Child Care of Canada Mississauga Ont \$171,960, International Sound Foundation Society Port Moody BC \$50,941, Jamaican Self Help Organization Peterborough Ont \$26,695, Jeunesse du Monde Quebec Que \$38,133, Laval University Ste-Foy Que \$881,652, Leprosy Mission of Canada Don Mills Ont \$274,891, Lester B Pearson College Victoria BC \$285,000, Match International Centre Ottawa Ont \$183,810, McGill University Montreal Que \$51,910, Memorial University of Newfoundland St John's Nfld \$127,124, Mennonite Brethren Bomas Winnipeg Man \$187,663, Mennonite Central Committee of Canada Winnipeg Man \$1,602,218, Mennonite Economic Development Associates of Canada Winnipeg Man \$31,660, Missi-Haiti La Pocatière Que \$26,834, Mohawk College Hamilton Ont \$73,580, Mother Teresa Habitat Institut of Alberta St Paul Alta \$300,000, Mount St Vincent University Halifax NS \$28,000, Mouvement Intervention Mondial Montreal Que \$31,261, North South Institute Ottawa Ont \$134,000, Operation Eyesight Universal Calgary Alta \$550,000, Organisation Catholique Canadienne pour le développement de la paix Montreal Que \$6,543,187, Organization for Cooperative in Overseas Development Winnipeg Man \$350,000, Ottawa Civic Hospital Ottawa Ont \$28,513, Overseas Book Centre Ottawa Ont \$999,160, Oxfam Canada Ottawa Ont \$446,329, Oxfam Quebec Montreal Que \$264,220, Plan Nagua Quebec Que \$24,715, Planned Parenthood Federation of Canada Ottawa Ont \$114,058, Plenty Relief Society of Canada Lanark Ont \$70,000, Presbyterian Church of Canada Don Mills Ont \$306,487, Pueblito Canada Toronto Ont \$57,000, Queen's University Kingston Ont \$30,000, Rotary Club of Guelph Guelph Ont \$357,245, Ryerson Polytechnical Institute Toronto Ont \$43,205, Salvation Army Toronto Ont \$521,475, Saskatchewan Council for International Cooperation Regina Sask \$70,350, Save a Family Plan London Ont \$68,950, Secours aux Lépreux Montreal Que \$198,607, Seneca College Willowdale Ont \$74,347, Seventh Day Adventist Church Red Deer Alta \$100,000, Simon Fraser University Burnaby BC \$58,000, Silent Voice of Canada in Toronto Ont \$105,000, Sir Edmund Hillary Foundation Toronto Ont \$58,750, Sopar-Limbour Touraine Que \$159,116, St Francis Xavier University of Antigonish NS \$845,000, St Lawrence College Kingston Ont \$133,129, Sudan Interior Mission Scarborough Ont \$230,310, Technical University of Nova Scotia Halifax NS \$62,405, Terre des Hommes Canada Inc Pointe Claire Que \$40,000, The Gurkha Welfare Trust Toronto Ont \$465,970, Tibetan Refugee Aid Society Vancouver BC \$319,062, Trent University Peterborough Ont \$57,977, Unitarian Service Committee of Canada Ottawa Ont \$458,505, United Church of Canada Toronto Ont \$1,031,570, Universities: Montreal St Hyacinthe Que \$217,946, Quebec à Montreal Montreal Que \$67,320, Alberta Edmonton Alta \$131,238, British Columbia Vancouver BC \$244,700, Calgary Calgary Alta \$150,814, Guelph Guelph Ont \$289,973, Manitoba Winnipeg Man \$52,755, Moncton Moncton NB \$147,586, Ottawa Ottawa Ont \$443,385, Saskatchewan Saskatoon Sask \$324,951, Toronto Toronto Ont \$29,925, Waterloo Waterloo Ont \$237,878, Vancouver Development Cooperation Vancouver BC \$40,000, Volunteer International Christian Service Toronto Ont \$25,000, World Concern of Canada Assoc Surrey BC \$96,770, World Literacy of Canada Toronto Ont \$75,782, World Relief of Canada Willowdale Ont \$137,040, World University Services of Canada Ottawa Ont \$1,019,000, World Vision of Canada Mississauga Ont \$1,212,946, Wycliffe Bible Translators of Canada Calgary Alta \$180,000, York University Downsview Ont \$156,381, Young Men's Christian Assoc Ottawa Ont \$916,708, Young Women's Christian Assoc Toronto Ont \$220,051.

EXTERNAL AFFAIRS—Continued

Contributions to international non-governmental organizations in support of development assistance programs and projects \$5,938,884—African Adult Education Assoc Nairobi Kenya \$140,035, Asian Institute for Rural Development Bangalore India \$156,250, Associated Country Women of the World London Eng \$224,545, Assoc of Canadian Universities and Colleges Willowdale Ont \$94,050, Assoc of Caribbean Universities and Research Institutes San Juan Puerto Rico \$50,000, Assoc of Geoscientists for International Development Bangkok Thailand \$95,000, Assoc Latino Americana para la promocion del habitat de la arquitectura y del urbanisme Quito Ecuador \$90,000, Disabled Peoples International Winnipeg Man \$95,000, Euro Action Aord London Eng \$667,869, Foundation for International Training Don Mills Ont \$648,133, Institut Africain pour le Developpement Economique et Social Abidjan Ivory Coast \$230,000, International Centre for Theoretical Physics Trieste Italy \$43,000, International Coalition for Development Action Brussels Belgium \$38,000, International Council for Adult Education Toronto Ont \$195,190, International Council of Voluntary Agencies Geneva Switzerland \$138,300, International Council on Alcohol and Addictions Lauzanne Switzerland \$33,000, International Defence and Aid Fund for Southern Africa London Eng \$127,622, International Federation of Agricultural Producers Paris France \$212,884, International Federation of Library Associations The Hague Netherlands \$25,000, International Ocean Institute Halifax NS \$40,000, International Saving Banks Institute Geneva Switzerland \$100,000, International Union for Conservation of Nature and Natural Resources Gland Switzerland \$50,000, Obor Inc Clinton Conn \$32,000, Service Civil International Kent Eng \$59,000, Society for International Development Rome Italy \$27,000, World Alliance of Young Men's Christian Associations Geneva Switzerland \$141,750, World Assoc of Girl Guides and Girl Scouts London Eng \$170,000, World Council of Churches Geneva Switzerland \$130,000, World Council of Indigenous Peoples Lethbridge Alta \$210,618, World Organization of the Scout Movement Geneva Switzerland \$360,300, World University Service Geneva Switzerland \$352,224, World Young Women's Christian Associations Geneva Switzerland \$160,000, Worldview International Foundation Colombo Sri Lanka \$45,000.

Contributions to Canadian non-governmental organizations and community groups in support of development education programs and projects \$8,950,520—Anglican Church of Canada Toronto Ont \$60,000, Assoc Quebecoise des organismes de Cooperation Internationale Montreal Que \$60,194, Canadian UNICEF Committee Toronto Ont \$40,955, Canadian Council of Churches Toronto Ont \$53,000, Canadian Lutheran World Relief Winnipeg Man \$29,000, Canadian Red Cross Society Toronto Ont \$157,617, Carrefour International Montreal Que \$44,750, Carrefour de Solidarité Internationale Sherbrooke Que \$80,500, Carrefour Tiers-Monde Inc Quebec Que \$53,000, Centre Solidarité Alma Inc Alma Que \$30,000, Club 2/3 Inc Montreal Que \$144,458, Confédération des Syndicats Nationaux Montreal Que \$100,000, Future Secretariat Toronto Ont, \$100,000, Inter Pares Ottawa Ont \$103,042, International Development Education Resources Associations Vancouver BC \$60,000, Jeunesse du Monde Quebec Que \$100,000, K-W Overseas Aid Inc Kitchener Ont \$57,590, London Cross Cultural Learner London Ont \$108,500, Manitoba Council for International Cooperation Winnipeg Man \$50,600, Match International Centre Ottawa Ont \$65,000, Meters for Millions Ottawa Ont \$26,038, National Council of Women Lachine Que \$67,436, Ontario Institute for Studies in Education Toronto Ont \$217,846, Organisation Catholique Canadienne pour le développement et la Paix Montreal Que \$400,000, Ottawa-Hull Learners Centre Ottawa Ont \$30,042, Overseas Book Centre Ottawa Ont \$2,888,000, Saskatchewan Council for International Cooperation Regina Sask \$168,282, Queen's University Kingston Ont \$35,000, United Church of Canada Toronto Ont \$40,000, United Nations Assoc of Canada Ottawa Ont \$100,000, University of Guelph Guelph Ont

\$63,258, Victoria International Development Education of Canada Victoria BC \$30,000, World University Services Overseas \$1,057,420, Young Men's Christian Assoc Ottawa Ont \$587,609.

Incentives to Canadian Private Investors, Institutions and organizations, International Institutions and developing country governments, their organizations and agencies, developing country local and regional institutions and developing country private investors, Institutions and organizations, in support of industrial co-operation programs and projects \$14,160,645—Acres International Ltd Niagara Falls Ont \$88,812, James Anderson & Associates Fredericton NB \$53,850, A G Systems International Consultants Inc Montreal Que \$82,630, E A C Amy & Sons Ltd Ottawa Ont \$522,700, Anderson Anderson Quadir and Associates Windsor Ont \$40,709, Banff School of Advanced Management Banff Alta \$50,000, Barber Hydraulic Turbine Ltd Port Colbourne Ont \$275,000, G T Bowie Timber and Training Inc Aylmer Que \$60,000, E R Broughton Associates Ltd Toronto Ont \$85,622, Cala Toronto Ont \$143,750, Canac Consultants Montreal Que \$77,617, Canadian Diamond Drilling Assoc Toronto Ont \$100,000, Canadian Executive Services Overseas Montreal Que \$200,000, Canadian International Project Manager Ltd Montreal Que \$125,000, Canadian Overseas Airlines Ltd Vancouver BC \$284,000, Canadian Pacific Consulting Services Montreal Que \$124,662, Canadian Plant and Processing Halifax NS \$99,775, Canedcom International Ltd Scarborough Ont \$29,645, Canegy Development Inc Saskatoon Sask \$25,000, Canidad Hamilton Ont \$39,703, Cantrad Enterprises Ltd Montreal Que \$40,000, Cantradu 81 Edmonton Alta \$32,940, Cantrad Export Halifax NS \$60,000, Consult Don Mills Ont \$80,250, Capital Cities Consultants Ltd \$27,500, Cascerde Ltd Willowdale Ont \$110,576, Carto Jesta Consultants Georgetown Ont \$33,055, CEDSI Ottawa Ont \$394,095, Ceger Inc Montreal Que \$296,185, Chambre de Commerce de Montreal Montreal Que \$33,957, Cogesult Inc Montreal Que \$149,000, Consultants Plurifur Inc Quebec Que \$75,000, Consumer and Corporate Affairs Hull Que \$31,113, Cresswood International Richmond BC \$30,500, Darwood International Consulting Inc Ottawa Ont \$35,000, Delcanda Consultants Ltd Ottawa Ont \$201,581, Delgor Consultants Ottawa Ont \$133,566, D M R and Associates Montreal Que \$100,000, Donson Eng North Bay Ont \$71,345, Durval Blocks (1967) Ltd Edmonton Alta \$47,076, E C A International Edmonton Alta \$117,797, Econotech Ltée Montreal Que \$125,354, Egypt-Canada Business Council Montreal Que \$52,600, The Electrolyser Corp Ltd Toronto Ont \$33,247, Federal Business Development Bank Montreal Que \$143,874, Formete Structures (1975) Ltd Surrey BC \$56,268, The Foundation Co of Canada Ltd Toronto Ont \$32,500, Foundation for International Training Don Mills Ont \$308,238, W J France and Associates Edmonton Alta \$72,950, Ginter Lee Montreal Que \$50,000, Glenayre Electronics Ltd Vancouver BC \$62,142, Honduras Wood Co Montreal Que \$45,000, Hybrid Turkeys Ltd London Ont \$30,213, Industrial Co-op Vancouver BC \$32,263, Intercane Systems Inc Windsor Ont \$187,500, Intercontinental Engineering Ltd Vancouver BC \$204,823, International Sympon Small Business Ottawa Ont \$175,806, Inter Pares Ottawa Ont \$133,500, Intersteel Construction Toronto Ont \$58,448, Invités to Tech for People Ottawa Ont \$132,225, Janin Construction Ltd Montreal Que \$184,000, Johnson Lowe and Associates Ltd Winnipeg Man \$41,500, La Verendrye Helicopter St Clet Que \$56,804, J O Levesque Ltée Bedford Que \$52,644, R D Leves Architects Edmonton Alta \$46,500, Logtrams Montreal Que \$94,575, MacLean Hunter Toronto Ont \$79,960, Magee Robertson Inc Vancouver BC \$32,007, Marshall Macklin Monaghan Toronto Ont \$46,808, Malsur Baer Vanstone Freeman Toronto Ont \$200,000, Metropole Letho Inc Ville D'Anjou Que \$41,927, Montreal Engineering Co Montreal Que \$229,890, Montreal Roefor Service Inc Montreal Que \$30,000, National Planning Consultants Ottawa Ont \$77,055, Oboe Engineering Ottawa Ont

EXTERNAL AFFAIRS—Concluded

\$118,437, Petro-Sun Inc Montreal Que \$52,280, Plantel Co Ltd Montreal Que \$26,000, P Preston and Associates Ottawa Ont \$101,609, Projects Inc Montreal Que \$27,268, Les Produits Chimiques Petrochemical Montreal Que \$36,429, Produits Energiques Kaine Ltee Montreal Que \$42,100, Kenneth G Ramsay Ottawa Ont \$199,039, Redma Associates Ltd Toronto Ont \$47,673, Safemar Inc Montreal Que \$128,360, E D Schultz & Co Vancouver BC \$150,000, Seena Corp Ottawa Ont \$140,000, Semex Canada Guelph Ont \$98,179, Shawinigan Engineering Montreal Que \$188,042, Shelterex Corp Scarborough Ont \$26,000, Simon's Resource Vancouver BC \$33,328, SNC Vesco Canada Inc Ottawa Ont \$140,000, Soleco Consultants Inc Montreal Que \$25,000, Southam Communication Ltd Don Mills Ont \$123,768, Stanley Associates Vancouver BC \$50,000, Swan Wooster Vancouver BC \$71,160, Syndel International Vancouver BC \$147,931, Techmonet Asia \$174,234, University of Western Ont London Ont \$75,999, Urban Transportation Development Corp Kingston Ont \$226,918, Wason Consulting Ottawa Ont \$119,000, World Trade Centre Toronto Ont \$57,325.

Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian program in applied public administration for developing countries \$104,529—Manitoba Institute of Management \$63,380, Dalhousie University \$38,588.

Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries, and to international development institutions, in support of joint federal-provincial voluntary agricultural development assistance programs and projects \$1,212,510—Agricultural Development Corp of Saskatchewan Regina Sask \$396,343, Canadian Hunger Foundation Ottawa Ont \$108,504, Co-Workers of Mother Teresa Toronto Ont \$35,364, Dept of Fisheries Halifax NS \$73,821, International Family Farm Exchange Assoc Charlottetown PEI \$83,860, Menonite Central Committee Winnipeg Man \$150,602, Potatoes Canada Fredericton NB \$30,000, Tibetan Refugee and Society Vancouver BC \$25,000, Unitarian Service Committee Ottawa Ont \$38,647, World Vision of Canada Mississauga Ont \$34,603.

International Development Research Centre \$47,200,000

Payment to the International Development Research Centre \$47,200,000

FINANCE \$4,535,508,283

Department \$4,535,220,283

FISCAL TRANSFER PAYMENTS PROGRAM \$4,534,847,158

Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority) \$35,588,326—Newfoundland \$9,758,400, Prince Edward Island \$669,589, Nova Scotia \$2,259,171, New Brunswick \$1,836,305, Quebec \$4,677,461, Ontario \$6,062,815, Manitoba \$2,173,904, Saskatchewan \$2,159,375, Alberta \$3,497,415, British Columbia \$2,493,891.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$4,712,189,435—Equalization Payments \$4,478,237,000—Newfoundland \$466,603,000, Prince Edward Island \$111,454,000, Nova Scotia \$554,555,000, New Brunswick \$437,713,000, Quebec \$2,399,604,000, Manitoba \$404,611,000, Saskatchewan \$103,697,000, Payments in respect of Undistributed Income on

hand Payments under Part V \$4,085,474—Newfoundland \$4,087, Nova Scotia \$7,448, Quebec \$3,035,671, Ontario \$651,384, Manitoba \$20,620, Saskatchewan (\$17,168), Alberta \$264,059, British Columbia \$119,373; Payments under Part VIII in respect of Reciprocal Taxation \$141,367,903—Newfoundland \$7,947,324, Prince Edward Island \$2,936,114, Nova Scotia \$32,435,058, New Brunswick \$9,779,700, Quebec \$37,493,677, Ontario \$50,776,030; Payments to provinces under the Public Utilities Income Tax Transfer Act \$88,499,058—Newfoundland \$8,914,538, Prince Edward Island \$1,388,938, Quebec \$3,329,488, Ontario \$8,341,526, Manitoba \$5,620,120, Saskatchewan \$190,456, Alberta \$54,867,085, British Columbia \$5,102,038, Northwest Territories \$396,273, Yukon \$348,596.

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act (\$203,856,120)—Quebec (\$203,856,120).

Payments to provinces under the Sales Tax Reduction Agreements (\$9,074,483)—Newfoundland (\$699,843), Prince Edward Island (\$161,853), Nova Scotia (\$1,301,210), New Brunswick (\$601,366), Ontario (\$4,392,930), Manitoba \$13,267, Saskatchewan (\$93,428), British Columbia (\$1,837,120).

SPECIAL PROGRAM \$373,125

Payments to provinces under subsection 4(3) of the Anti-Inflation Act \$373,125

Auditor General \$288,000

Contribution to Canadian Comprehensive Auditing Foundation \$288,000

FISHERIES AND OCEANS \$27,413,047

Department \$27,413,047

Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research \$360,000—Universities: Dalhousie Halifax NS \$41,000, Memorial St John's Nfld \$36,000, British Columbia Vancouver BC \$42,000, Guelph Guelph Ont \$36,000, Manitoba Winnipeg Man \$31,000.

Marine Sciences Research Laboratory of Memorial University St John's Nfld \$150,000

Liabilities under the Fisheries Improvement Loans Act \$548,384

Lobster Fishermen \$930,563

Grants to commercial salmon licence holders in New Brunswick \$705,178

Membership fee—International Hydrographic Organization \$17,999

Intergovernmental Oceanographic Trust Fund Ottawa Ont \$15,000

Sea Use Council Seattle Washington USA \$14,400

Assistance in accordance with the terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization \$7,344,927—DC Barrett Old Perlican TB Nfld \$37,500, S Barrett and Nova Scotia Fisheries Loan Board Halifax NS \$27,183, W Chambers Blue Cove Nfld \$125,000, W Chambers Flowers Cove Nfld \$100,000, H Comben Barr'd Islands NDB Nfld \$38,500, R Decker and W Hedderson Cooks Harbour Nfld \$25,000, G Denton and Associates and Nova Scotia Fisheries Loan Board Halifax NS \$100,000, H Dredge Black Dove Cove Nfld \$25,000, F Dugas and Nova Scotia Fisheries Loan Board Halifax NS \$43,106, S Ellis and

FISHERIES AND OCEANS—*Concluded*

Minister of Finance Fredericton NB \$242,863, Fundy Associates Ltd Halifax NS \$78,750, A Gallant Benoit Cove Nfld \$125,000 C Genge Anchor Point Nfld \$90,000, H Genge Flowers Cove Nfld \$25,000, A Gould Flowers Cove Nfld \$33,000, A Gould Port Au Choix Nfld \$25,000, R Gould Port Au Choix Nfld \$89,454, R G Harche Fredericton NB \$125,000, G Hopkins and Nova Scotia Fisheries Loan Board Halifax NS \$100,000, L Jackson Port Stanley Ont \$26,769, L Keough Parsons Pond Nfld \$75,000, R King Harry's Harbour Nfld \$40,290, M Lambert Southport TB Nfld \$149,100, H Langteigne and Minister of Finance Fredericton NB \$303,579, J C Langteigne and Minister of Finance Fredericton NB \$239,050, B Leblanc and Nova Scotia Fisheries Loan Board Halifax NS \$27,551, G Lemoine and Nova Scotia Fisheries Loan Board Halifax NS \$74,500, R Magarvey and Nova Scotia Fisheries Loan Board Halifax NS \$90,569, P Mailloux Pokemouche NB \$28,000, B Mallet and Nova Scotia Fisheries and Loan Board Halifax NS \$100,000, W A Morgan Port de Grave CB Nfld \$100,000, W S Morgan Clarkes Beach CB Nfld \$100,000, A Noel Fredericton NB \$100,000, W Olsen and Nova Scotia Fisheries Loan Board Halifax \$27,676, Payzant Sisters Co Ltd and Nova Scotia Fisheries Loan Board Halifax NS \$68,075, C Petteen Port de Grave CB Nfld \$75,000, J Plowman Port Au Choix Nfld \$125,000, D Potter and Nova Scotia Fisheries Loan Board Halifax NS \$100,000, A Rideout Robert's Arm Nfld \$40,000, A Robinson and Nova Scotia Fisheries Loan Board Halifax NS \$100,000, A Seward Gooseberry Cove TB Nfld \$67,396, G Starkes Nippers Harbour GB Nfld \$49,989, A Sturge J Pond R Kean Valleyfield BB Nfld \$125,000, H L Surette and Nova Scotia Fisheries Loans Board Halifax NS \$89,042, W R Theriault and Nova Scotia Fisheries Loans Board Halifax NS \$125,000, A Way Savage Cove Nfld \$25,000, C Williams and Nova Scotia Fisheries Loan Board Halifax NS \$92,424.

Assistance to the Committee on Seals and Sealing Thornhill Ont \$100,000

Assistance to Atlantic Fishermen to Modify Fishing Gear \$354,533—
R G Stewart Yarmouth NS \$29,847, A Sturge Valleyfield Nfld \$27,126.

*Loose Self-Enforcement \$399,999—*Maritime Fishermen's Union Richibucto NB \$220,000, Prince County Fishermen's Assoc Alberton PEI \$173,200.

Summer Employment Program \$378,233

International Symposium on Renewable Resources \$10,087

*International Symposium on Acid Rain \$25,000—*Northeast Chapter of the American Fisheries Society Ottawa Ont \$25,000.

*Fisheries Development Program for Prince Edward Island \$274,961—*Keeping and McKay Ltd Murray Harbour PEI \$50,000, Murray Harbour Seafoods Inc Murray Harbour PEI \$26,500, Shediak Division NSP Summerside PEI \$37,617, South-east Fisheries Ltd Cap Pele NB \$31,000.

*Fisheries Development Program for Southeast New Brunswick \$696,673—*B A Richard Ltee Chockpink NB \$29,000, Botsford Fisheries Ltd Cap Pele NB \$37,500, Cape Bauld Packers Ltd Cap Pele NB \$50,000, Cormier and Leblanc (1968) Ltd Cap Pele NB \$150,000, Laundry and Laundry (1975) Ltd Robichaud NB \$200,000, Mills Sea Foods Ltd Buctouche NB \$40,000, National Sea Products Ltd Shediak NB \$37,500, Sandell Fisheries Ltd Cap Pele NB \$25,000, United Maritime Fishermen's Coop Moncton NB \$30,000.

Fishery Resource Camp by the Memorial University in Newfoundland \$3,000

University of Mount Allison for construction of a sea water research facility \$42,750

*Canada/Newfoundland Community Development Subsidiary for Coastal Labrador \$91,907—*Rigolet Ice House Project Rigolet Nfld \$91,907.

*Groundfish Deficiency Payment Program for Frozen Groundfish Products \$14,914,453^{1/2}—*Bay Bulls Sea Products Ltd Bay Bull Nfld \$138,343, Beothic Fish Processors Ltd Badgers Bay Nfld \$222,427, Bickerton Industries Liverpool NS \$82,201, Blue Ocean Products Harbour Grace Nfld \$25,876, British Columbia Packers Vancouver BC \$92,504, Calvert Fish Industries Calvert Nfld \$27,873, Casey Fisheries Digby NS \$89,867, Cheticamp Fishermen's Coop Society Ltd Cheticamp Inv Co NS \$100,978, Comeaus Sea Foods Ltd Saulnierville NS \$191,599, Connors Brothers Ltd Blacks Harbour NB \$466,358, Earle Brothers Ltd Charboneau Nfld \$101,059, Fisheries Products Ltd St John's Nfld \$4,633,947, Fogo Island Coop Society Ltd Seldom Nfld \$30,234, Fortune Fisheries Ltd Fortune Nfld \$343,993, Greenspond Fish Processors Ltd Badger's Quay Nfld \$54,733, Highland Fisheries Ltd Glass Bay NS \$172,386, Inshore Fisheries Middle West Public Yarmouth Co NS \$55,554, Lake Group Ltd St John's Nfld \$1,003,219, Les Fruits de Mer de l'Est de Québec Ltée Matane Qué \$63,675, Madelpeche Inc Montreal Que \$474,667, Mersey Seafoods Liverpool NS \$92,649, National Sea Products Ltd Halifax NS \$1,331,408, Newfoundland Food Processors Petty Harbour Nfld \$50,443, Newfoundland Quick-Freeze Ltd Witless Bay Nfld \$304,278, H G Nickerson and Sons North Sydney NS \$1,252,441, Ocean Harvestors Ltd Harbour Grace Nfld \$94,941, Pêcheurs Unis de Québec Montréal Qué \$605,391, John Penny and Sons Ltd Ramea Que \$218,856, Primonor Inc Sillery Que \$77,353, Prince Rupert Fishermen's Coop Assoc Prince Rupert BC \$356,193, Produits Belle Baie Caraquet NB \$94,002, Quinlan Brothers Ltd Bay de Verde Nfld \$93,251, Richmond Fisheries Petit de Grat NS \$299,857, Sable Fish Packers Clarks Harbour Shelbourne Co NS \$57,978, St Mary's Bay Fisheries Meteghan Digby Co NS \$58,550, Small Brothers Ltd Tiverton Digby Co NS \$150,758, Southern Labrador Lanes Au Loup Labrador \$54,619, T J Hardy Co Port Aux Basques Nfld \$42,794, Tors Cove Fisheries Ltd Tors Cove Nfld \$52,671, United Maritime Fishermen Moncton NB \$460,570, Usen Fisheries Ltd PEI \$255,316, Woodman's Fisheries Ltd New Harbour Nfld \$49,477, Woods Harbour Fisheries Woods Harbour Shelburne Co NS \$57,030.

Centre for Cold Ocean Resources Engineering Memorial University St John's Nfld \$35,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT \$992,549,996

Department \$992,549,996

INDIAN AND INUIT AFFAIRS PROGRAM \$616,567,697

Indian Annuities Treaty Payments \$793,460

Grants to British Columbia Indian Bands in lieu of a per capita annuity \$300,000

*Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement \$15,973,272—*Angling Lake Angling Lake Ont \$28,753, Atlin Indian Band Atlin BC \$33,814, Attawapiskat Band Attawapiskat Ont \$123,944, Bearskin Lake Bearskin Lake Ont \$43,203, Carcross Indian Band Carcross YT \$27,167, Cat Lake Cat Lake Ont \$33,600, Chiefs of Ontario Toronto Ont \$100,000, Chippewas of Nawash Band Warton Ont \$56,200, Fort Albany Band Fort Albany Ont \$58,493, Kasabonika Lake Kasabonika Lake Ont \$61,849, Kashechewan Band Kashechewan Ont \$30,751, Liard Indian Band Watson Lake YT \$55,938, Manitoba Indian Education Board Winnipeg Man \$30,000, Moose Band Moose Factory

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Ont \$127,274, Muskrat Dam Muskrat Dam Ont \$14,353, North Caribou Weagamou Lake Ont \$34,838, Northern Nishinawbe Educ Council Sioux Lookout Ont \$78,800, Oldcrow Indian Band Old Crow YT \$433,812, Pehtabun Chief's Tribal Council Sioux Lookout Ont \$38,278, Saugeen Band Southampton Ont \$54,250, Wunnumin Lake Wunnumin Lake Ont \$33,854.

Social Assistance payments to individual Indian and Inuit \$37,593,148—Kashechewan Band Council Kashechewan Ont \$54,213, The Bay Winnipeg Man \$28,966.

Grants to Indian Bands, their district councils and Inuit settlements to support their administration \$14,130,143—Ahouasht Band Ahouasht BC \$44,192, Aklavik Band Council Aklavik NWT \$26,785, Alexis Creek Band Chilanko Forks BC \$25,232, Alexander Band Morinville Alta \$30,602, Alexis Band Glinevish Alta \$42,602, Anaham Band Alexis Creek BC \$34,712, Arctic Red River Band Council Arctic Red River NWT \$26,785, Attawapiskat Band Attawapiskat Ont \$54,828, Barren Lands Band Brochet Man \$25,842, Barryère Lake Rapid Lake Qué \$25,284, Beady's Band Duck Lake Sask \$38,481, Bearskin Lake Band Bearskin Lake Ont \$31,747, Beausoleil Beausoleil Ont \$31,308, Bella Bella Band Waglisla BC \$50,842, Bella Coola Band Bella Coola BC \$34,712, Berens River Band Berens River Man \$42,227, Bersimies Betsiamites Qué \$49,222, Big Cove Band Rexton NB \$43,092, Big River Band Shell Brook Sask \$39,102, Big Trout Lake Band Big Trout Lake Ont \$39,993, Bigstone Cree Band Desmarais Alta \$59,565, Blackfoot Band Gleichen Alta \$51,882, Blood Band Cardstone Alta \$57,532, Bloodvein Band Bloodvein Man \$28,103, Boyer River Band High Level Alta \$27,977, Buffalo River Band Buffalo River Sask \$28,452, Burnt Church Band Legaceville NB \$28,462, Canoe Lake Canoe Narrows Sask \$30,202, Carry The Kettle Sinalutala Sask \$38,782, Catlake Band Cat Lake Ont \$25,842, Chippewas of: Kettle Point Forest Ont \$29,000, Sarnia Sarnia Ont \$31,122, the Thames Muncney Ont \$39,102, Churchill Band Churchill Man \$29,698, Cold Lake Band Grand Centre Alta \$41,242, Constance Lake Calstock Ont \$25,802, Cote Band Kamsack Sask \$40,092, Cowessess Band Broadview Sask \$43,092, Cowichan Band Duncan BC \$43,092, Cree Band Fort Chippewyan Alta \$45,427, Cross Lake Band Cross Lake Man \$55,528, Curve Lake Curve Lake Ont \$36,412, Dene Tha' Band Chateh Alta \$58,315, Eastmain Eastmain Ont \$25,837, Ebb and Flow Band Ebb and Flow Man \$28,462, Rae Edzo Development Corp Rae Edzo NWT \$62,974, English River Band Patuak Sask \$33,227, Enoch Band Winterburn Alta \$30,602, Ermineskin Band Hobbema Alta \$44,562, Eskasoni Band Eskasoni NS \$35,000, Fairford Band Fairford Man \$33,782, Fisher River Band Koostatak Man \$41,762, Fishing Lake Fishing Lake Sask \$25,802, Fond Du Lac Band Fond Du Lac Sask \$38,424, Fort Albany Band Fort Albany Ont \$37,427, Fort Alexander Band Pine Falls Man \$44,422, Fort Franklin Band Council Fort Franklin NWT \$37,679, CB Fort Georges Fort Georges Qué \$71,773, Fort Good Hope Band Council Fort Good Hope NWT \$34,499, Fort Hope Band Fort Hope Ont \$56,698, Fort Liard Band Council Fort Liard NWT \$34,499, Fort McPherson Band Council Fort McPherson NWT \$46,070, Fort Norman Band Council Fort Norman NWT \$26,785, Fort Providence Band Council Fort Providence NWT \$39,596, Fort Resolution Band Council Fort Resolution NWT \$27,078, Fort Severn Lake Band Fort Severn Ont \$25,017, Fort Simpson Band Council Fort Simpson NWT \$40,358, Fort Wrigley Band Council Fort Wrigley NWT \$26,781, Four Band (Pigeon Lake) Hobbema Alta \$60,000, Frog Lake Band Frog Lake Alta \$33,262, Garden Hill Band Island Lake Man \$56,379, Garden River Band Sault Ste Marie Ont \$31,122, Georgian Bay Tribal Council Midland Ont \$30,790, Gitanmaax Band Council Hazelton BC \$37,872, Gitlakdamis Gitlakdamis BC \$38,132, Gitwangak Band Council Kitwanga BC \$25,232, God's Lake Band God's Lake Narrows Man \$56,698, Gordon Band Punichy Sask \$41,762, Grassy Narrows Band Kenora Ont \$29,672, CB Great Whale River Great Whale River Qué \$32,424, Hartley Bay Band Hartley Bay BC \$26,182, Hay

River Band Council Hay River NWT \$23,753, CB Hurons de Lorette Village des Hurons Qué \$46,562, Iroquois St Regis Cornwall Ont \$48,412, Islington Band Kenora Ont \$35,740, Janvier Band Chard Alta \$28,303, Kah Kewistahaw Broadview Sask \$25,802, CB Kahnawake Caughnawaga Qué \$57,202, Kasabonika Lake Band Kasabonika Lake Ont \$35,843, Kashechewan Band Kashechewan Ont \$55,199, Keesee Koose Kamsack Sask \$31,122, Keewatin Tribal Council Thompson Man \$46,595, Kehewin Band Bonnyville Alta \$33,262, Kincolith Kincolith BC \$45,742, Kispiox Band Council Hazelton BC \$31,552, Kitamaat Kitamaat BC \$36,442, Kitkalla Kitkalla BC \$42,482, Kitsegukla Band Council South Hazelton BC \$25,232, Lac La Hache Wollaston Lake Sask \$25,832, Lac La Ronge Lac La Ronge Sask \$43,700, Lac Seul Lake Band Lac Seul Lake Ont \$54,674, CB Lac Simon Louvicoir Qué \$31,254, Lakalzap Lakalzap BC \$36,522, Lake Balane Band Burns Lake BC \$44,192, Lake Manitoba Band Vogan Man \$28,462, Lake St Martin Band Gypsumville Man \$31,122, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$133,614, Little Pine Band Paynton Sask \$28,462, Little Grand Rapids Band Little Grand Rapids Man \$45,595, Little Red River Band Fox Lake Alta \$58,315, Long Lake 58 Band Longlac Ont \$25,802, Long Plain Band Edwin Man \$39,102, Lytton Band Lytton BC \$36,442, Makwa Sachaiehan Band Loon Lake Sask \$26,292, CB Manouane Berthier Qué \$38,750, Massett Massett BC \$44,052, Mathias Colomb Band Pukatawagan Man \$56,379, CB Memasa Matagami Qué \$28,301, CB Micmacs de Maria Bonaventure Qué \$25,282, CB Mingan Mingan Qué \$27,077, Mississauga of the Credit Hagersville Ont \$25,802, CB Mistissini Baie du Poste Qué \$60,327, Mistawasis Leask Sask \$31,122, Mohawks Bay of Quinte Belleville Ont \$45,752, CB Montagnais du Lac St Jean Pte Bleue Qué \$47,892, CB Montagnais Schefferville Schefferville Qué \$30,402, Montreal Lake Band Montreal Lake Sask \$43,092, Moose Band Moose Factory Ont \$37,610, Moosomin Cochin Sask \$25,802, Moricetown Band Council Smithers BC \$34,212, Mount Currie Mount Currie BC \$39,102, Muskeg Lake Band Leask Sask \$25,802, Muskowekwan Band Muskowekwan Sask \$25,802, Muskrat Dam Band Muskrat Dam Ont \$26,534, Nanaimo Band Nanaimo BC \$25,802, CB Naskapis de Schefferville Schefferville Qué \$30,402, CB Natashquan Natashquan Qué \$30,402, Nelson House Band Nelson House Man \$51,085, Necoslie Band Ft St James BC \$32,212, Nipissing Band Sturgeon Falls Ont \$25,802, North Caribou Lake Band North Caribou Lake Ont \$33,556, Northlands Band Brochet Man \$29,699, Norway House Band Norway House Man \$57,190, Nimpkish Band Alert Bay BC \$37,872, Nul Lake Band Rose Valley Sask \$37,102, Nuuchah-nulth Tribal Council Port Alberni BC \$45,000, O'Chiese Band Rocky Mountain House Alta \$27,978, CB Objibwan Objibwan Qué \$43,535, CB Odanak Odanak Qué \$30,602, CB Oka Six Nations Traditional Hereditary Chiefs Oka Qué \$35,822, Okanagan Band Vernon BC \$31,122, CB Old Factory Old Factory Qué \$48,916, Oneidas of the Thames Oneida Ont \$45,752, Onion Lake Band Lloydminster Sask \$48,092, Osnaburgh Band Osnaburgh Ont \$38,849, Oxford House Band Oxford House Man \$56,697, Pasqua Band Fort Qu'Appelle Sask \$28,462, Paul Band Duffield Alta \$33,262, Peepeekisis Band Balcarras Sask \$40,442, Peguis Band Hodgson Man \$45,752, Peigan Band Standoff Alta \$46,892, Peter Ballantyne Band Pelican Narrows Sask \$56,858, Piapot Band Cupar Sask \$31,122, Pikangikum Pikangikum Ont \$48,984, Pine Creek Band Camperville Man \$28,462, Poorman Band Quinton Sask \$39,102, Poplar River Band Neginnan Man \$28,928, Port Simpson Port Simpson BC \$47,342, Portage La Loche La Loche Sask \$27,602, Poundmaker Band Catknife Sask \$25,802, Rainy Lake Region Tribal Chiefs Inc Fort Frances Ont \$32,900, Red Pheasant Band Cando Sask \$29,962, Red Sucker Lake Red Sucker Lake Man \$25,842, CB Restigouche Restigouche Qué \$47,892, CB River Desert Maniwaki Qué \$43,902, CB Romaine La Romaine Qué \$33,727, Rosseau River Band Ginew Man \$33,782, CB Rupert House Rupert House Qué \$65,408, St Theresa Point Band St Theresa Point Man \$56,379, Saanich

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Indian School Board Brentwood Bay BC \$30,000, Sachigo Lake Band Sachigo Lake Ont \$29,406, Saddle Lake Band No 125 Saddle Lake Alta \$50,552, Samson Band Hobbema Alta \$38,000, Sandy Bay Band Marius Man \$44,422, Sandy Lake Band Sandy Lake Ont \$62,483, Sandy Lake Band Sandy Lake Sask \$41,762, Sarcee Band Calgary Alta \$30,602, Sechelt Sechelt BC \$25,802, CB Sept Îles Sept Îles Qué \$71,130, Shamattawa Band Shamattawa Man \$37,413, Shoal River Band Pelican Rapids Man \$29,672, Shubenacadie Band Shubenacadie NS \$31,000, Sioux Valley Band Griswold Man \$36,442, Six Nations Band Ohsweken Ont \$64,372, Fitz Smith Dene Band Council Fort Smith NWT \$27,078, James Smith Band Kinistino Sask \$43,672, Snowdrift Band Council Snowdrift NWT \$32,424, Spanish River Band Massey Ont \$36,442, Split Lake Band Split Lake Man \$52,203, Squamish North Vancouver BC \$43,092, Standing Buffalo Band Fort Qu'Appelle Sask \$25,802, Stoney Band Morley Alta \$49,222, Stony Rapids Band Black Lake Sask \$35,133, Stuart Trembleur Band Ft St James BC \$37,872, Sturgeon Lake Band Spruce Home Sask \$36,442, Summer Beaver Settlement Council Summer Beaver Ont \$26,533, Sunchild Band Rocky Mountain House Alta \$31,303, Sweetgrass Band Gulliver Sask \$28,462, Tahltan Tahltan BC \$27,132, CB Témiscaming Témiscaming Qué \$25,282, The Pas Band The Pas Man \$49,556, Thunderchild Band Turtle Ford Sask \$31,482, Tobique Band Perth Andover NB \$31,122, Isawataineuk Band Kingcome Inlet BC \$29,174, Ulkatcho Band Anahim Lake BC \$25,232, Walpole Island Wallaceburg Ont \$44,422, Wapakeka (Angling) Angling Lake Ont \$25,017, Wasagamack Band Wasagamack Man \$33,782, CB Waswanipi Desmaraisville Qué \$42,146, Waterhen Lake Band Waterhen Sask \$37,531, Waywayseccappo Band Rossburn Man \$33,782, Webeque Settlement Council Webeque Ont \$35,843, West Bay Band West Bay Ont \$36,442, Whitebear Band Carlyle Sask \$41,762, Whitefish Lake Band No 128 Goodfish Lake Alta \$41,242, Wikwenikong Band Wikwenikong Ont \$47,082, Wunnum Lake Band Wunnum Lake Ont \$27,624, Yellowknife Band Council Yellowknife NWT \$37,053, York Factory Band Ilford Man \$29,699.

Contributions to Indian Bands for Land Selection \$1,256,269—

Adams Lake Band Chase BC \$25,606, Peter Ballantyne Band Pelican Narrows Sask \$65,000, Cowichan Band Duncan BC \$45,000, Kamloops Band Kamloops BC \$40,458, Keeseekoose Band Broadview Sask \$25,000, Kootenay Indian Area Council Cranbrook BC \$25,401, Long Plains Band Edwin Man \$40,000, Lower Similkameen Band Keremeos BC \$26,668, Musqueam Vancouver BC \$34,477, Nkanet Band Maple Creek Sask \$25,000, Sechelt Sechelt BC \$50,000, Star Blanket Band Balcarres Sask \$27,500, Westbank Band Westbank BC \$31,600, Whitefish Lake Band No 128 Goodfish Lake Alta \$39,157.

Contributions to Commissions for investigation, negotiation and Mediation of Indian and Inuit Claims and Grievances \$63,736—

Grassy Narrows Band Kenora Ont \$34,215, Indian Commission of Ontario Toronto Ont \$26,321.

Contributions to the Province of Newfoundland for the Provision of Programs and Services to Native People Resident in Newfoundland and Labrador \$5,595,650—

Newfoundland Exchequer Account St John's Nfld \$5,595,650.

Contributions to Indian Bands and Inuit Settlements, their school boards, organizations or associations for educational services and facilities \$127,048,804—

Abegweit Band Cornwall PEI \$129,768, CB Abitwinni Amos Qué \$451,246, Adams Lake Band Chase BC \$76,504, Afton Band Afton NS \$51,763, Ahousht Band Ahousht BC \$294,500, Alderville Rosemeath Ont \$71,877, Alberta Regional School Committee Edmonton Alta \$30,000, Alexander Band Morinville Alta \$324,564, Alexis Band Glennevis Alta \$120,939, Alexis Creek Band Chilanko Forks BC \$57,607, Algonkians Golden Lake Golden Lake Ont \$282,040, Alkali Lake Band Alkali Lake BC \$374,618, Anaham Band Alexis Creek BC

\$191,072, Anderson Lake D'Arcy BC \$46,431, Angling Lake Band Angling Lake Ont \$30,469, Attawapiskat Band Attawapiskat Ont \$165,038, Avataq Cultural Institute Inukyuak Qué \$32,806, CB Barrière Lake Rapid Lake Qué \$49,749, Batchewana Band Sault Ste Marie Ont \$435,716, Beardsy's Band Duck Lake Sask \$326,300, Bella Bella Indian Band Waglisla BC \$1,784,395, Bella Coola Band Bella Coola BC \$465,242, Bearskin Lake Band Bearskin Lake Ont \$59,849, Beausoleil Band Penetanguishene Ont \$299,230, Berens River Band Berens River Man \$27,830, CB Betsimises Betsiamites Qué \$1,835,884, Big Cove Rexton NB \$412,800, Big Grassy Band Morson Ont \$366,744, Big Island Band Morson Ont \$62,341, Bigstone Cree Band Desmarais Alta \$212,359, Big Trout Lake Big Trout Ont \$314,550, Birdtail Sioux Band Baulah Man \$246,594, Blackfoot Band Gleichen Alta \$486,958, Blood Band Cardston Alta \$408,861, Bloodvein Band Bloodvein Man \$83,644, Blue Quills Native Education Council St Paul Alta \$1,550,773, Bonaparte Band Cache Creek BC \$31,260, Brokenhead Band Scaterbury Man \$128,521, Buffalo River Band Buffalo River Sask \$118,600, Burnt Church Band Legaceville NB \$77,129, Campbell River Band Campbell River BC \$35,850, Canoe Creek Band Dog Creek BC \$39,232, Canim Lake Band 100 Mile House BC \$425,905, Canoe Lake Band Canoe Narrows Sask \$105,382, Cape Nudge Band Quathiaski Cove BC \$92,500, Cariboo Tribal Council Williams Lake BC \$71,709, Carry The Kettle Band Sinta Luta Sask \$43,232, Chapel Island St Peter's NS \$167,485, Chapleau Ojibway Band Chapleau Ont \$26,995, Chehalis Agassiz BC \$394,578, Chemahawin Band Easterville Man \$476,083, Chemainis Band Ladysmith BC \$112,500, Chilliwalk Sardis BC \$207,440, Chipewas of: Georgina Island Sutton West Ont \$134,338, Kettle Point Forest Ont \$88,167, Nawash Wiarton Ont \$203,318, Rama Orillia Ont \$275,836, Sarnia Sarnia Ont \$235,373, the Thames Muncy Ont \$353,746, Clayoquot Band Tofino BC \$67,500, Cold Lake Band Grand Centre Alta \$42,729, Coldwater Band Merritt BC \$125,981, Comox Band Courtenay BC \$36,825, Confédération des Indiens du Québec Caughnawaga Qué \$41,705, Constance Lake Band Calstock Ont \$590,196, Cook's Ferry Band Merritt BC \$33,464, Coqualeetza Education Training Centre Sardes BC \$356,037, Cote Band Kamsack Sask \$250,213, Couchiching Band Fort Frances Ont \$628,076, Cowessess Band Broadview Sask \$139,837, Cowichan Indian Band Duncan BC \$48,650, Cowichan Band Duncan BC \$567,800, Crane River Band Crane River Man \$116,700, Cree Band Fort Chipewyan Alta \$89,936, Cree Regional Authority Val D'Or Qué \$70,559, Cross Lake Band Cross Lake Man \$444,128, Cumberland House Band Cumberland House Sask \$60,000, Curve Lake Band Curve Lake Ont \$566,791, Dakota Ojibway Tribal Council Brandon Man \$1,329,505, Dakota Plains Band Edwin Man \$130,516, Dakota Tipi Band Portage La Prairie Man \$54,104, Dauphin River Band Gypsumville Man \$77,130, Dene Tha' Band Chateh Alta \$100,325, Desolation Sound Powell River BC \$199,513, Dokis Band Monetville Ont \$177,483, Eagle Lake Band Kenora Ont \$257,110, Ebb and Flow Band Ebb and Flow Man \$149,048, Eel Ground Band Newcastle NB \$76,397, Eel River Band Dalhousie NB \$38,125, English River Band Patuanak Sask \$88,021, Enoch Band Winterburn Alta \$88,309, Ermineskin Band Hobbema Alta \$37,000, Eskasoni Band Eskasoni NS \$1,925,891, Fairford Band Fairford Man \$752,712, Fisher River Band Koo-statak Man \$334,449, Fishing Lake Band Wadena Sask \$27,471, Flying Dust Band Meadow Lake Sask \$126,855, Fond Du Lac Band Fond Du Lac Sask \$62,857, Fort Albany Band Fort Albany Ont \$98,897, Fort Alexander Indian Band Rene Falls Man \$67,966, Four Band (Pigeon Lake) Hobbema Alta \$126,646, Fort Hope Band Fort Hope Ont \$834,095, Frog Lake Band Frog Lake Alta \$235,644, Fort Severn Band Fort Severn Lake Ont \$54,639, Fort Ware Band Fort Ware BC \$59,066, Fort William Band Thunder Bay Ont \$389,555, Four Nations Confederacy Winnipeg Man \$50,000, Fraser Lake Band Fort Fraser BC \$87,434, Garden Hill Band Island Lake Man \$185,226, Garden River Band Sault Ste Marie Ont \$900,292, Gibson Bala Ont \$64,200, Gitmanxax

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Band Council Hazelton BC \$118,495, Gitlakdamis New Aiyansh BC \$228,637, Glen Vowell Band Council Hazelton BC \$37,907, God's Lake Band God's Lake Narrows Man \$165,073, God's River Band God's River Man \$44,414, Gordon's Band Punichy Sask \$39,310, Grand Rapids Band Grand Rapids Man \$403,759, Grassy Narrows Band Kenora Ont \$73,397, Hagwilget Band Council New Hazelton BC \$185,865, Hartley Bay Hartley Bay BC \$87,870, Henvey Inlet Band Pickerel Ont \$101,801, Heron Bay Band Heron Bay Ont \$187,000, Hesquiaht Band Tofino BC \$83,188, Hiawatha Keene Ont \$86,035, Hollow Water Band Wanipigow Man \$440,155, CB Huron de Lorette Village Des Hurons Qué \$632,233, Indian Arts and Crafts Society of BC Vernon BC \$100,000, Indian Commission of Ontario Toronto Ont \$54,836, Indian Island Band Rexton NB \$25,119, Ingenika Band Vanderhoof BC \$116,540, Institut Educatif et Culturel Attikamek-Montagnais Village Des Hurons Qué \$277,877, Interlake Reserve Development Council Ashern Man \$748,792, Iskut Iskut BC \$27,720, Island Lake Band Island Lake Sask \$134,896, Islington Band Kenora Ont \$106,022, Jackhead Band Dallas Man \$181,393, James Smith Band Melfort Sask \$634,933, John Smith Band Prince Albert Sask \$115,618, Joseph Bighead Band Piercefield Sask \$79,011, Kahnawistahaw Band Broadview Sask \$186,497, CB Kahnawake Caughnawaga Qué \$1,219,842, Kahnawake Indian Band Kahnawake Qué \$145,034, Kamloops Band Kamloops BC \$103,425, Kasabonika Band Kasabonika Lake Ont \$78,063, Kashechewan Band Kashechewan Ont \$142,813, Kativik School Board Dorval Qué \$90,586, Keeseekoose Band Kam-sack Sask \$136,601, Keeseekoosewani Band Elphinstone Man \$167,216, Keewatin Tribal Council Thompson Man \$1,436,604, Kehewin Band Bonnyville Alta \$571,964, Key Band Norquay Sask \$30,413, Kincolith Kincolith BC \$194,536, Kingfisher Band Kingfisher Lake Ont \$42,041, Kingsclear Band Fredericton NB \$140,605, Kinistino Band Chagones Sask \$177,051, Kispiox Band Council Hazelton BC \$430,714, Kitamaat Kitamaat BC \$62,211, Kitasoo Band Klemtu BC \$406,638, Kitkatla Kitkatla BC \$114,416, Kitsegukla Band Council South Hazelton BC \$239,320, Kitwancool Band Council Kitwanga BC \$27,725, Kootenay Indian Area Council Cranbrook BC \$77,857, Kwakiutl Band Port Hardy BC \$46,060, Kwicksutai-neuk Band Simoon Sound BC \$27,925, Kyuquot Band Kyuquot BC \$28,476, Lac La Croix Band Lac La Croix Ont \$510,671, Lac La Ronge Band Lac La Ronge Sask \$1,293,514, Lakalzap Greenville BC \$70,261, Lake Babine Indian Band Burns Lake BC \$600,748, Lake Manitoba Vogar Man \$794,529, Lake of the Woods Ojibway Cultural Centre Kenora Ont \$52,159, Lake St Martin Band Gypsumville Man \$107,989, Lennox Island Band Lennox Island PEI \$106,541, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$4,383,749, Lillooet Lillooet BC \$335,523, Little Grand Rapids Band Little Grand Rapids Man \$107,130, Little Pine Band Paynton Sask \$173,534, Little Saskatchewan Band Gypsumville Man \$95,390, Little Shuswap Band Chase BC \$41,751, Long Lake 58 Band Longlac Ont \$419,872, Long Lake 77 Band Longlac Ont \$114,848, Long Plains Band Edwin Man \$848,285, Lower Kootenay Band Creston BC \$47,458, Lower Nicola Band Merritt BC \$188,972, Lower Similkameen Band Keremeos BC \$168,291, Lytton Band Lytton BC \$469,433, Magnetawan Band Britt Ont \$34,626, Makwa Saigaheican Band Loon Lake Sask \$107,857, Manitoba Indian Cultural Education Centre Winnipeg Man \$269,247, Manitoba Indian Education Board Winnipeg Man \$203,454, Manitoba Indian Student Counselling Centre Winnipeg Man \$878,177, CB Manouane Berthier Qué \$245,119, Marievale Community Education Centre Crayson Sask \$419,100, Maskwachees Cultural College Hobbema Alta \$115,756, Massett Band Massett BC \$228,770, Mathias Colomb Band Pukatawagan Man \$59,378, Mattagami Band Gogama Ont \$165,562, Member-tou Band Sydney NS \$114,653, Michipicoten Band Wawa Ont \$41,768, Micmac Assoc of Cultural Education Sydney NS \$160,846, CB Micmacs de Maria Bonaventure Qué \$106,802, Millbrook Band Truro NS \$87,346, CB Mingan Mingan Qué \$55,566, Minister of Finance Province of Saskatchewan Regina

Sask \$31,064, Mistawasis Band Leask Sask \$296,379, Missis-sauga Band Blind River Ont \$227,034, Mohawks Bay of Quinte Belleville Ont \$547,954, CB Montagnais des Escoumins Les Escoumins Qué \$131,996, CB Montagnais du Lac St-Jean Pointe-Bleue Qué \$3,214,200, CB Montagnais Schefferville Schefferville Qué \$111,149, Montreal Lake Band Montreal Lake Sask \$421,058, Moose Band Moose Factory Ont \$902,502, Moose Deer Point Ont \$131,323, Moose Lake Band Moose Lake Man \$396,913, Moose Woods Band Dunoun Sask \$65,834, Moosomin Band Cochin Sask \$175,907, Moravian of the Thames Thamesville Ont \$46,100, Moricetown Band Council Smithers BC \$587,486, Mosquito Band Cando Sask \$203,021, Mount Currie Indian Band Mount Currie BC \$998,330, Mowachaht Band Gold River BC \$36,126, Musqueam Vancouver BC \$245,916, Muskeg Lake Band Leask Sask \$396,944, Muskowekwan Student Residence Advisory Board Lestock Sask \$304,800, Naicatchewen Band Devlin Ont \$227,822, Nanaimo Band Nanaimo BC \$144,000, CB Naskapis de Schefferville Schefferville Qué \$54,678, CB Natashquan Natashquan Qué \$45,022, National Indian Business Winnipeg Man \$75,177, Nelson House Band Nelson House Man \$990,508, Necoslie Band Ft St James BC \$324,533, Nemaiah Valley Band Nemaiah Valley BC \$74,781, Neskaith Band Chase BC \$68,004, Nicicowemeneaning Band Fort Frances Ont \$265,091, Nicola Valley Indian Administration Merritt BC \$31,671, Nimpkish Band Alert Bay BC \$438,314, Ninastake Centre Cardston Alta \$153,131, Nipissing Band Sturgeon Falls Ont \$413,104, Nitinaht Band Port Alberni BC \$82,500, North Battleford Management Associates North Battleford Sask \$202,457, North Caribou North Caribou Ont \$28,526, North Thompson Band Barriere BC \$37,373, Nooaitch Band Merritt BC \$62,990, Northern Nishinawbe Sioux Lookout Ont \$2,359,275, Northwest Angle No 33 Band Kenora Ont \$45,056, Northwest Angle No 37 Band Kenora Ont \$73,739, Norway House Band Norway House Man \$125,462, Nut Lake Band Rose Valley Sask \$158,198, Oak Lake Sioux Band Pipestone Man \$136,210, CB Obedjiwan Obedjiwan Qué \$190,479, Ochapowace Band Broadview Sask \$82,785, O'Chiese Band Rocky Mountain House Alta \$80,086, CB Odanak Odanak Qué \$60,585, Ojibway and Cree Cultural Centre Timmins Ont \$383,149, Ojibway Cultural Foundation West Bay Ont \$199,536, Oka Indian Band Oka Qué \$28,678, Ikanagan Band Vernon BC \$300,981, CB Oka—Six Nations Traditional Hereditary Chiefs Oka Qué \$105,115, Oldman River Cultural Centre Brocket Alta \$52,075, Old Sun Community College Gleichen Alta \$98,681, Onake Corp (NAITC) Cornwall Ont \$312,653, Onake (NOD-ICE) Cornwall Island Ont \$303,061, One Arrow Band Batoche Sask \$286,340, Oneidas of the Thames Southwold Ont \$391,302, Onion Lake Band Lloydminster Sask \$1,287,410, Oo-zaw-wc-kwon Centre Inc Rivers Man \$91,000, Oromocto Band Oromocto NB \$35,592, Osnaburgh Band Osnaburgh Ont \$62,565, Osyoos Band Oliver BC \$48,598, Oweekoene Band Dawsons Landing BC \$31,343, Oxford House Band Oxford House Man \$103,627, Pabineau Band Bathurst NB \$25,512, Parry Island Parry Sound Ont \$242,879, Pasqua Band Fort Qu'Appelle Sask \$94,654, Paul Band Duffield Alta \$102,318, Pauquachin Band Brentwood Bay BC \$25,150, Peepekisish Band Balcarres Sask \$161,481, Pequis Band Hodgson Man \$2,408,178, Peigan Band Standoff Alta \$506,628, Penelakut Band Chemainus BC \$73,080, Pentiction Band Pentiction BC \$87,116, Peter Ballantyne Band Pelican Narrows Sask \$1,212,322, Peters Hope BC \$31,661, Piapot Band Cupar Sask \$167,811, Pic Mobert Band White River Ont \$119,000, Pictou Landing Band New Glasgow NS \$43,790, Pikangium Lake Band Pikangium Ont \$115,033, Pine Creek Band Camperville Man \$81,558, Poorman Band Quinton Sask \$356,255, Poplar River Band Neginnan Man \$99,078, Portage La Loche Band La Loche Sask \$37,151, Port Simpson Port Simpson BC \$274,850, Poundmaker Band Cutknife Sask \$255,903, Qu'Appelle Indian Residential School Council Lebreton Sask \$1,211,679, Quatsino Band Coal Harbour BC \$26,500, Rainy River Band Emo Ont \$165,945, Rat Portage Band Kenora Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$49,796, Red Earth Band Red Earth Sask \$295,050, Red Earth/Shoal Lake Education Authority Red Earth Sask \$429,737, Red Bank Band Red Bank NB \$45,147, Red Pheasant Band Cando Sask \$206,226, Red Sucker Lake Band Red Sucker Lake Man \$33,228, CB Restigouche Restigouche Qué \$1,185,214, Restigouche Indian Band Restigouche Qué \$46,808, CB River Desert Maniwaki Qué \$1,029,515, River Desert Indian Band Maniwaki Qué \$34,114, Rocky Bay Band Macdiarmid Ont \$155,700, Rolling River Band Erickson Man \$93,549, Roseau River Band Ginew Man \$385,491, Round Lake Band Round Lake Ont \$42,700, St Mary's Band Fredericton NB \$38,222, St Regis Cornwall Ont \$1,037,323, St Theresa Point Band St Theresa Point Man \$436,884, Saanich Indian School Board Brentwood Bay BC \$336,300, Saanich Indian School Board Saanichton BC \$26,187, Sabaskong (Onegaming) Band Nestor Falls Ont \$399,980, Sachigo Lake Band Sachigo Lake Ont \$43,127, Saddle Lake Indian Band Saddle Lake Alta \$91,687, Saddle Lake Band No 125 Saddle Lake Alta \$1,173,578, Sagkeeng Education Authority Fort Alexander Man \$2,261,631, Sakimay Band Grenfell Sask \$114,447, Sandy Bay Band Marius Man \$1,497,913, Sandy Lake Sandy Lake Ont \$223,810, Sarcee Band Calgary Alta \$193,752, Saskatchewan Indian Community College Saskatoon Sask \$55,000, Saskatchewan Indian Cultural College Saskatoon Sask \$1,520,348, Saugeen Chippewa Hill Ont \$96,233, Saulteaux Band Cochins Sask \$116,428, Scowit Lake Errock BC \$41,648, Seabird Island Agassiz BC \$248,666, Sechelt Sechelt BC \$137,459, Seine River Band Mine Centre Ont \$441,893, CB Sept-Îles Sept-Îles Qué \$2,309,492, Serpent River Band Cutler Ont \$228,068, Seton Lake Shalalth BC \$43,418, Shackan Band Merritt BC \$62,990, Shamattawa Band Shamattawa Man \$60,235, Shawanaga Band Nobel Ont \$64,014, Sheguiandah Band Sheguiandah Ont \$58,674, Shehsat Band Port Alberni BC \$156,950, Shesheganwaning Band Shesheganwaning Ont \$89,655, Shoal Lake Band Pakwaw Lake Sask \$211,913, Shoal Lake No 39 Band Kenora Ont \$188,461, Shoal Lake No 40 Band Kenora Ont \$88,352, Shoal River Band Pelican Rapids Man \$583,601, Shubenacadie Band Shubenacadie NB \$148,394, Shuswap Band Invermere BC \$25,521, Sioux Valley Band Griswold Man \$815,291, Six Nations Band Council Oshweken Ont \$624,025, Skidegate Skidegate BC \$28,157, Skwah Band Chilliwack BC \$56,400, South East Resource Development Council Winnipeg Man \$1,990,480, Spallumchun Band Enderby BC \$234,863, Spanish River Band Massey Ont \$974,683, Split Lake Band Split Lake Man \$44,521, Squamish North Vancouver BC \$270,103, Standing Buffalo Band Fort Qu'Appelle Sask \$54,120, Stoney Band Morley Alta \$717,799, Stoney Creek Band Vanderhoof BC \$201,764, Stone Band Hanceville BC \$100,385, Stoney Indian Band Morley Alta \$54,902, Stony Rapids Band Black Lake Sask \$84,908, Stuart Trembleur Band Ft St James BC \$440,239, Sturgeon Lake Band Spruce Home Sask \$614,970, Sucker Creek Band Little Current Ont \$186,633, Sunchild Band Rocky Mountain House Alta \$36,897, Swampy Cree Tribal Council The Pas Man \$79,838, Swan Lake Band Swan Lake Man \$377,211, Sweetgrass Band Gallivan Sask \$421,705, Tahltan Telegraph Creek BC \$48,880, Takla Lake Band Ft St James BC \$45,099, Temagami Band Temagami Ont \$130,549, CB Témiscaming Témiscaming Qué \$39,435, The Federation of Saskatchewan Indians Regina Sask \$25,470, The Pas Band The Pas Man \$1,455,512, The Treasurer of Ontario Toronto Ont \$53,000, Thunderchild Band Turtleford Sask \$463,194, Tobique Band Perth-Andover NB \$192,230, Tsawatinneuk Band Kingcome Inlet BC \$72,825, Tsulquate Band Port Hardy BC \$164,550, Ulkatcho Band Anahim Lake BC \$224,906, U'Mista Cultural Society Alert BC \$29,441, University of New Brunswick Fredericton NB \$105,698, University of British Columbia Vancouver BC \$154,000, Upper Nicola Band Merritt BC \$188,972, Urban Indian Education Society Vancouver BC \$75,000, Valley River Band Shordale Man \$234,720, Wabigoon Band Kenora Ont \$43,005, Wabimuko Consultants Sault Ste Marie Ont \$38,000,

Wagmatcook Band Baddeck NS \$131,311, Wahpeton Band Prince Albert Sask \$616,610, Walpole Island Wallaceburg Ont \$467,239, Wasagamach Band Wasagamach Man \$91,629, Waterhen Band Skownan Man \$380,495, Waterhen Lake Band Waterhen Lake Sask \$166,414, Waywayseccappo Band Rossburn Man \$435,607, Webequie Settlement Council Webequie Ont \$56,879, West Bay Band West Bay Ont \$1,020,878, Westbank Band Westbank BC \$109,152, West Region Tribal Council Dauphin Man \$332,859, CB Weymontachie Cte Lavolette Qué \$135,765, Whitefish Bay Band Kenora Ont \$535,510, Whitefish Lake Band Naughton Ont \$197,680, Whitefish River Band Birch Island Ont \$286,433, Whycomagh Band Whycomagh NS \$172,439, Wikwemikong Band Wikwemikong Ont \$2,207,469, Williams Lake Band Williams Lake BC \$55,609, Woodstock Band Woodstock NB \$35,420, Wunnumin Band Wunnumin Lake Ont \$29,722, York Factory Band Ilford Man \$26,513, Yukon Indian Cultural Education Centre Whitehorse YT \$82,476.

Contribution to the Province of Quebec, in respect of Cree and Inuit Education as described in the James Bay and Northern Quebec Agreement \$16,438,742—Min des Finances A/S Min de la Justice Qué \$8,993,385, Min des Finances A/S Min de l'Éducation Qué \$7,433,262.

Contributions to Indians and Inuit their bands settlements Corporations or other Legal Entities for Economic Development and Employment \$36,441,622—Abegweit Band Cornwall PEI \$45,144, Abenaki Motet Truro NS \$25,000, Agricultural Sectoral Program Committee Toronto Ont \$60,000, Ahousaht Band Council Ahousaht BC \$62,000, Akavik Band Council Akavik NWT \$30,000, Alberta Indian Agricultural Development Corp Calgary Alta \$771,000, Alexander Band Morinville Alta \$61,500, Alexis Band Gleneville Alta \$57,300, Algonkians Golden Lake Golden Lake Ont \$42,555, Anaham Band Alexis Creek BC \$27,687, Ass des Chefs de Conseil Algonquins Val D'Or Qué \$30,545, Assn of Sask Indian Resorts Saskatoon Sask \$45,000, Attawapiskat Band Attawapiskat Ont \$42,690, Batchewana Band Sault Ste Marie Ont \$41,381, Bear River Band Digby NS \$35,010, Beardsy's Band Ducklake Sask \$29,301, Bearskin Band Bearskin Ont \$58,190, Beausoleil Penetanguishene Ont \$40,450, Beaver Enterprises Ltd Fort Liard NWT \$25,000, Beaver Lake Band Lac La Biche Alta \$71,300, Bella Coola Band Bella Coola BC \$26,000, Bella Coola District Council Bella Coola BC \$30,000, Big Cove Band Big Cove NB \$131,262, Big Grassy Band Morson Ont \$40,176, Big Island Band Big Island Ont \$46,151, Big Island Band Morson Ont \$10,500, Big River Band Debben Sask \$26,000, Big Trout Lake Band Big Trout Ont \$30,304, Bigstone Cree Band Desmarais Alta \$63,391, Blackfoot Band Gleichen Alta \$248,251, Blood Band Cardstone Alta \$65,005, Buffalo Point Band Middlebro Man \$244,977, Chapel Island Band St Peter's NS \$41,431, Chemainus Band Council Ladysmith BC \$101,330, Chippewas of Kettle Point Forest Ont \$67,296, Nawash Warton Ont \$78,453, Rama Orillia Ont \$86,495, Sarnia Sarnia Ont \$91,972, The Thames Muncey Ont \$121,123, Clifton Arnold and Franklin Prince Rupert BC \$35,221, Cold Lake Band Grand Centre Alta \$109,328, Coldwater Band Merritt BC \$53,707, Conseil de Bande de Algoungins Val D'Or Qué \$49,030, Conseil de Bande de Bersimis Betsiamites Qué \$80,211, Conseil de Bande de Great Whale River Great Whale River Qué \$28,000, Conseil de Bande de Kahnawake Caughnawaga Qué \$73,052, Conseil de Bande de Manouane Berthier Qué \$27,090, Conseil de Bande de Micmacs de Maria Bonaventure Qué \$156,326, Conseil de Bande de Mingan Mingan Qué \$139,110, Conseil de Bande de Mistassini Baie du Poste Qué \$34,473, Conseil de Bande Montagnais des Escoumins Les Escoumins Qué \$68,023, Conseil de Bande Montagnais du Lac St Jean Pte Bleue Qué \$143,476, Conseil de Bande Montagnais Schefferville Schefferville Qué \$67,646, Conseil de Bande Natashquan Natashquan Qué \$43,557, Conseil de Bande Objibwan Objibwan Qué \$60,744, Conseil de Bande Oka Six Nations Traditional Hereditary Chiefs Oka Qué \$61,890, Conseil de Bande de Pointe Bleue Pte Bleue Qué \$31,365, Conseil de Bande de Restigouche

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Restigouche Qué \$78,870, Conseil de Bande de River Desert Maniwaké Qué \$85,379, Conseil de Bande Romaine La Romaine Qué \$90,442, Conseil de Bande Weymontachie Cté Laviolette Qué \$37,097, Constance Lake Bank Calsstock Ont \$69,015, Cook Bay Alert Bay BC \$35,000, Coop des Artisans Micmacs de Maria Maria Qué \$26,000, John M Corbiere Toronto Ont \$65,500, Cote Band Kamsack Sask \$52,087, Couchiching Band Fort Frances Ont \$41,327, Cowessess Band Broadview Sask \$34,611, Cowichan Band Council Duncan BC \$119,240, Cree Regional Authority Val D'Or Qué \$71,633, Cree Trappers Assoc Montreal Qué \$82,800, Curve Lake Curve Lake Ont \$148,154, Dakota Manufacturing Portage La Prairie Man \$25,000, Dakota Ojibway Tribal Council Brandon Man \$115,509, Dalles Band Kenora Ont \$25,100, Dauphin River Band Gypsumville Man \$28,600, Dene Nation Box 2338 Yellowknife NWT \$45,000, Dene Tha' Band Chateh Alta \$131,820, Dokis Band Monetville Ont \$36,299, Eagle Lake Band Kenora Ont \$45,195, Ebb and Flow Band Ebb and Flow Man \$30,000, Rae Edzo Band Council Rae Edzo NWT \$48,695, Rae Edzo Dene Band Development Corp Ltd Rae Edzo NWT \$32,250, Eric Shirt Edmonton Alta \$35,000, Eskasoni Band Eskasoni NS \$92,480, Faragher Lumber Fort Frances Ont \$25,000, Federation of Sask Indians Prince Albert Sask \$93,169, File Hills Socio Economic Dev Corp Balcarres Sask \$64,733, Fisher River Band Kooostatk Man \$37,000, Fishing Lake Band Wadena Sask \$30,622, Fort Albany Band Fort Albany Ont \$70,044, Fort Chipewyan Band Fort Chipewyan Alta \$70,000, Fort Good Hope Band Council Fort Good Hope NWT \$58,010, Fort Hope Band Fort Hope Ont \$69,440, Fort McKay Band Fort McKay Alta \$95,000, Fort McMurray Band Fort McMurray Alta \$46,790, Fort Simpson Band Council Fort Simpson NWT \$87,592, Fort Williams Band Thunder Bay Ont \$40,772, Fresh Water Fish Marketing Transcona Man \$30,000, Frog Lake Band Frog Lake Alta \$169,325, Freshwater Fish Marketing Corp Winnipeg Man \$58,172, Garden Hill Band Island Lake Man \$92,991, Garden River Band Sault Ste Marie Ont \$81,804, Georgian Bay Tribal Council Midland Ont \$61,674, Gitanyow Contracting Ltd Kitwanga BC \$30,000, Gitlakdamis Indian Band New Aignash BC \$92,455, Gitwangak Band Council Kitwanga BC \$31,110, Gordon's Band Punichy Sask \$29,979, Gouvernement Régional de Kativik Kuujuaq Qué \$26,900, Grand Rapids Band Grand Rapids Man \$28,000, Grassy Narrows Band Kenora Ont \$263,378, Heart Lake Band Heart Lake Alta \$28,000, Henvey Inlet Band Pickerel Ont \$40,670, Heron Bay Heron Bay Ont \$58,558, Hesquiaht Band Tofino BC \$46,000, Georges Hill and CB Kahnawake Caughnawaga Qué \$28,000, HRY Holdings Ltd Fort Liard NWT \$25,000, Honeywell Woterspoon Toronto Ont \$70,000, Indian Arts and Crafts Society of BC Vernon BC \$105,248, Indian Commission of Ontario Toronto Ont \$58,400, Indian Equity Foundation Edmonton Alta \$752,500, Indian Oil Sands Development Corp Ltd Edmonton Alta \$325,000, Indian Oil Sands Economic Development Edmonton Alta \$50,000, Indian Springs Products Swan Lake Man \$49,919, Interlake Reserve Development Council Ashern Man \$74,360, Iroquois St Regis Cornwall Ont \$85,351, Islington Band Kenora Ont \$281,967, Iroquois St Regis St Regis Ont \$29,700, Jackhead Band Dallas Man \$35,579, Janvier Band Chard Alta \$25,000, Kamloops Band Kamloops BC \$29,366, Kashechewan Band Kashechewan Ont \$65,927, Kasha Dena Council Whitehorse YT \$60,000, Kassebanaka Community St Kassabonika Lake Ont \$25,000, Kehewin Band Bonnyville Alta \$116,899, Kewatin Tribal Council Thompson Man \$72,200, Kingsclear Band Fredericton NB \$44,428, Kispiox Band Council Hazelton BC \$28,444, Kitamaat Kitamaat BC \$46,907, Kitkatla Kitkatla BC \$38,900, Kitsegukla Band Council South Hazelton BC \$38,670, Kwakiult Band Port Hardy BC \$27,240, Lac La Croix Band Lac La Croix Ont \$33,587, Lac Seul Band Lac Seul Ont \$53,500, Lake of the Woods/Ojibway Winnipeg Man \$29,880, Landsdowne House Settlement Council Landsdowne House Ont \$69,177, Lennox Island Band Lennox Island PEI \$48,578, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$218,062, Little Red

River Band Fox Lake Alta \$135,000, Little Saskatchewan Band Gypsumville Man \$73,600, Long Lake 58 Band Longlac Ont \$41,590, Long Lake 77 Band Longlac Ont \$40,570, Long Plain Band Edwin Man \$75,005, Lower Similkameen Band Keremeos BC \$28,635, Lower Nisla Band Merritt BC \$80,561, Lytton Band Lytton BC \$50,500, Manitoba Indian Agriculture Program Inc Winnipeg Man \$2,326,972, Manufacture Kabir Kouba Enr Village des Hurons Qué \$73,366, Marten Falls Band Nakina Ont \$55,000, Massett Band Massett BC \$32,296, Meloche Structural Steel Works and Bridge Repairs Corp Caughnawaga Qué \$50,000, Membertou Band Sydney NS \$60,802, Michael Allan Whetung Toronto Ont \$40,000, Millbrook Band Truro NS \$64,550, Mississauga Band Blind River \$27,600, Mississauga of the New Credit Hagersville Ont \$102,640, Moccasin Telecomputer Toronto Ont \$40,000, Mohawks Bay of Quinte Belleville Ont \$71,031, Moose Band Council Moose Factory Ont \$128,159, Moravian of the Thames Thamesville Ont \$52,941, Moricetown Band Council Smithers BC \$46,315, Munceys of the Thames Muncey Ont \$35,960, Naicatchewin Band Devlin Ont \$35,299, Nanaimo Band Nanaimo BC \$55,262, M Joseph Napess Rés Indienne de Mingan Qué \$26,200, National Indian Arts and Crafts Ottawa Ont \$3,270,000, National Indian Brotherhood Ottawa Ont \$921,000, Native Brotherhood of BC Vancouver BC \$428,000, Native Metal Holdings Regina Sask \$100,000, Nay-Ah-Quong Garment Factory Rossburn Man \$40,000, New Post Band Cochrane Ont \$33,991, Nelson Small Legs Sr Brocket Alta \$25,000, Nicikousemenecaning Band Fort Frances Ont \$323,500, Nipissing Band Sturgeon Falls Ont \$58,145, Nishga Tribal Council New Aiyash BC \$30,000, Noel Ansanen Lynn Lake Man \$35,000, Nooaitch Band Merritt BC \$26,853, North Battleford Management Associates North Battleford Sask \$66,500, North Caribou Band North Caribou Ont \$118,494, Northcoast/Nishga/Fitskan Carrier Tribal Councils Vancouver BC \$145,000, North Coast Tribal Council Prince Rupert BC \$45,000, Northern Flood Committee Winnipeg Man \$500,000, Northern Manitoba Native Lodges Assoc Winnipeg Man \$27,535, Northern Nishinawbe Fisheries Sioux Lookout Ont \$73,000, Northlands Band Brochet Man \$33,202, Northwest Angle No 37 Band Kenora Ont \$38,647, Norway House Band Norway House Man \$35,000, Nuu-chah-nulth Tribal Council Port Alberni BC \$89,996, Nut Lake Band Rose Valley Sask \$25,787, Ohiaht Band Bamfield BC \$99,000, Oneidas of the Thames Southwood Ont \$274,654, Onion Lake Band Lloydminster Sask \$197,032, Ontario Co-operative Brampton Ont \$142,650, Opetchesah Band Port Alberni BC \$28,575, Osyoos Band Oliver BC \$87,679, Parry Island Parry Sound Ont \$25,909, Pasqua Band Fort Qu'Appelle Sask \$46,264, Pays Plat Band Rossport Ont \$37,595, Pearson Paul Prince Rupert BC \$30,000, Peepeekis Band Balcarres Sask \$25,373, Peguis Band Hodgson Man \$121,307, Pehtabun Tribal Council Sandy Lake Ont \$162,555, Peigan Band Standoff Alta \$140,001, Penelakut Band Chemainus BC \$29,214, Peter Ballantyne Band Pelican Narrows Sask \$40,530, Poorman Band Quinton Sask \$59,854, Poorman's Sewing Coop Quinteron Sask \$30,000, Portage La Loche Band La Loche Sask \$26,260, Rainy Lake Region Tribal Chiefs Inc Fort Frances Ont \$64,918, Rainy River Band Emo Ont \$195,216, Rat Portage Band Kenora Ont \$133,709, Red Earth Band Redearth Sask \$124,330, Rocky Bay Band MacDiarmid Sask \$34,558, Red Rock Band Nipigon Ont \$68,741, Red Sucker Lake Band Red Sucker Lake Man \$49,256, Ross River Indian Band Ross River YT \$40,000, St Theresa Point Band St Theresa Point Man \$30,667, Sabaskong (Onegaming) Band Nestor Falls Ont \$40,256, Saddle Lake Band No 125 Saddle Lake Alta \$150,570, Sagkeeng Furniture and Millwork Fort Alexander Man \$40,000, Sarcee Band Rocky Mountain House Alta \$96,000, Sask Indian Agriculture Regina Sask \$2,177,680, Sask Indian Arts and Crafts Regina Sask \$50,000, Sask Indian Equity Foundation Prince Albert Sask \$370,103, Saugeen Band Southampton Ont \$46,511, Sebakong Band Nestor Falls Ont \$24,000, Sechelt Sechelt BC \$65,750, Seine River Band Mine Centre Ont \$225,265, Serpent

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

River Band Cutler Ont \$33,086, Shakah Band Merritt BC \$26,853, Shamattawa Band Shamattawa Man \$109,345, She-shah Band Port Alberni BC \$50,000, Shoal Lake No 39 Band Kenora Ont \$93,660, Shoal Lake No 40 Band Kenora Ont \$375,492, Shoal River Band Pelican Rapids Man \$28,500, Shubenacadie Band Shubenacadie NS \$84,165, Sinco Development Prince Albert Sask \$35,000, Six Nations Band Oshweken Ont \$180,700, Fort Smith Band Council Fort Smith NWT \$29,100, South East Resource Development Council Winnipeg Man \$77,837, Spallumchech Band Enderby BC \$115,306, Spanish River Band Massey Ont \$44,089, Stony Rapids Band Black Lake Sask \$30,023, Stuart Trembleur Band Ft St James BC \$40,000, Summer Beaver Settlement Council Summer Beaver Ont \$61,175, Sunchild Band Rocky Mountain House Alta \$32,000, Swampy Cree Tribal Council The Pas Man \$74,544, Tallcree Band Fort Vermilion Alta \$35,000, Tallio Ivan Bella Bella BC \$25,975, Thomas Coon Mistassini Qué \$33,600, Tobique Band Perth Andover NB \$33,050, Treasurer of Ontario Ottawa Ont \$318,778, Tribal Chiefs Assoc of Northeastern Alberta St Paul Alta \$157,725, Tsartlip Band Brentwood Bay BC \$28,617, Tsawout Band Saanichton BC \$29,580, University of Western Ontario London Ont \$195,270, Upper Nicola Band Merritt BC \$80,561, Vic's Construction Bonnyville Alta \$25,000, Wabigoon Band Kenora Ont \$54,860, Wagmatcook Band Baddeck NS \$27,015, Walpole Island Wallaceburg Ont \$199,320, Wapakeka Band Angling Lake Ont \$28,938, Wasagamack Band Wasagamack Man \$33,287, Washagamis Bay Band Kenora Ont \$35,500, Waterhen Band Skowman Man \$135,000, Webequie Settlement Council Webequie Ont \$72,890, West Bay Band West Bay Ont \$72,506, West Region Tribal Council Dauphin Man \$70,254, Westbank Band Westbank BC \$300,000, Western Indian Agricultural Corp Ltd Vancouver BC \$647,000, White Bear Band Carlyle Sask \$32,053, Whitefish Bay Band Kenora Ont \$153,100, Whitefish Bay Band Pawitok Ont \$35,295, Whitefish Lake Band No 128 Goodfish Lake Alta \$255,100, Whitefish River Band Birch Island Ont \$26,886, Whycocomagh Band Whycocomagh NS \$110,620, Wikwenikong Band Wikwenikong Ont \$67,413, Winisk Band Winisk Ont \$53,328, Yellowhead Tribal Council Edmonton Alta \$35,000.

Summer Youth Employment Program \$1,967,755—Conseil de Bande de Bersimis Qué \$44,223, Conseil de Bande de Kahnawake Montréal Qué \$85,624, Conseil de Bande Hurons de Lorette Village des Hurons Qué \$56,140, Conseil de Bande de Oka Oka Qué \$32,368, Conseil de Bande de Restigouche Restigouche Qué \$33,980, Gouvernement Régional de Kativik Fort Chimo Qué \$32,900, Northern Canada Power Commission Yellowknife NWT \$33,075, Six Nations Band Brantford Ont \$64,220, Wikwenikong Band Wikwenikong Ont \$27,648.

Contributions to Indian economic development special projects funding program \$7,614,255—Ahoasht Band Council Ahoasht BC \$25,000, Alexander Band Morinville Alta \$495,000, Alexis Band GENEVIA Alta \$40,000, Alkali Lake Indian Band Alkali Lake BC \$55,000, Albert Allison Similkameen Band Keremeos BC \$26,000, Anderson Lake Indian Band D'Arcy BC \$26,700, Johnny Bacon Betsiamites Comte du Saguenay Qué \$44,910, Banque Nationale du Canada Quebec Qué \$26,300, Bearskin Lake Corp Bearskin Lake Ont \$30,000, Bella Bella Indian Band Waglisla BC \$25,000, Caravelle Industries Winnipeg Man \$50,000, Chemainus Band Council Ladysmith BC \$30,400, O'Chiese Band Rocky Mountain House Alta \$40,000, Chippewas of Rama Band Rama Ont \$45,593, Construction Hickey Inc Hauterive Qué \$29,000, Cooper Johnson and Wilson Edmonton Alta \$45,000, Council of the Pabineau Bathurst NB \$37,400, Cowichan Band Council Duncan BC \$46,500, Driftpile Band Driftpile Alta \$100,000, Rae Edzo Dene Development Corp Yellowknife NWT \$45,000, ATN Farms Ltd Highland Alta \$70,000, Jean Marie Fontaine La Loche Sask \$25,000, Fort William Band Thunder Bay Ont \$75,000, Fraser Lake Band Fort Fraser BC \$25,200, Frog Lake Band Frog Lake Alta \$47,500, Isabel Gray Wolfetey Sask

\$55,000, Hartley Bay Band Hartley BC \$40,000, Hitrac 1974 Winnipeg Man \$39,500, Indian Oil Sands Economic Development Edmonton Alta \$160,000, Mary Iron Kanoé Marrows Sask \$25,000, Kainai Industries Standoff Alta \$50,000, Kahkewistohew Band Broadview Sask \$80,000, Kiashke Rinee Native Development Thunder Bay Ont \$75,000, Kipp Kelly Ltd Winnipeg Man \$43,307, Kitasoo Indian Band Klemtu BC \$25,025, Kitsaki Industries Co Lac La Ronge Sask \$80,000, Kwichistaneuk Band Gifford Island BC \$29,837, Lasso Contracting Ltd Fort McMurray Alta \$50,000, Les Crustacés De Mingan Mingan Qué \$70,000, Les Indiens Piekiouagami Inc Pointe Bleue Qué \$90,000, Little Shuswap Indian Band Chase BC \$26,290, Masset Band Masset BC \$30,000, National Indian Arts and Crafts Ottawa Ont \$80,000, Native Housing Project Kahnawake Qué \$70,200, Newiman MacLean Trust Account Winnipeg Man \$64,000, Nicicousemenecaning Band Fort Frances Ont \$25,000, Notaire François Rainville Conseil de Bande de Mingan Mingan Qué \$465,000, Obijway Resorts Lakehead Ont \$60,000, Okanagan Indian Band Vernon BC \$25,000, 455457 Ont Inc and Calum Co Thunder Bay \$75,000, Pasqua Organisation Muscow Sask \$38,000, Porgan Band Brochet Alta \$450,000, Port Simpson Band Port Simpson BC \$50,000, Prairie Equipment Winnipeg Man \$35,910, Rolling River Indian Band Erickson Man \$50,000, Rubenstein Bros Western Winnipeg Man \$25,709, Sarcee Band Calgary Alta \$27,000, Sinco Trucking Co Saskatchewan Sask \$124,700, Sliammon Indian Band Powell River BC \$36,000, Sturgeon Lake Band Spruce Dome Sask \$87,850, Sweda Register Systems Mississauga Ont \$31,373, Tallbirch Development Ltd Grand Centre Alta \$128,700, Tallcree Band Highlevel Alta \$45,000, Tanizul Timber Ltd Fort St James BC \$40,000, Yukon Indian Arts and Crafts Whitehorse YT \$80,000.

Contributions to Indian Bands Inuit Settlements and Provincial Governments for Social Assistance Including Payments to Non-Indians Residing on Indian Reserves \$113,016,382—Abegweit Band Cornwall NS \$163,200, Adams Lake Band Chase BC \$157,962, Afton Band Antigonish NS \$361,073, Ahoasht Band Ahoasht BC \$355,576, Alexander Band Morinville Alta \$193,738, Alexandria Band Alexandria Village BC \$42,055, Alexis Band GENEVIA Alta \$362,090, Alexis Creek Band Chilanko Forks BC \$203,021, Algonkians Golden Lake Golden Lake Ont \$48,800, Alkali Lake Band Alkali Lake BC \$205,062, Anaham Band Alexis Creek BC \$468,639, Atlin Indian Band Atlin BC \$68,495, Attawapiskat Band Attawapiskat Ont \$264,327, Barren Lands Band Brochet Man \$245,800, Bear River Band Digby NS \$36,561, Beardsy's Band Duck Lake Sask \$685,343, Bearskin Lake Band Bearskin Lake Ont \$27,162, Beausoleil Penetanguishene Ont \$76,233, Beaver Lake Band Lac La Biche Alta \$104,877, Bella Coola Band Bella Coola BC \$398,174, Bella Bella Band Waglisla BC \$702,415, Berens River Band Berens River Man \$343,733, CB Betsiamites Qué \$34,885, Big Cove Band Big Cove NB \$1,670,071, Big Grassy Band Morson Ont \$44,103, Big Island Band Morson Ont \$46,121, Bigstone Cree Band Desmarais Alta \$1,303,135, Birdtail Sioux Band Beaulah Man \$203,458, Blackfoot Band Gleichen Alta \$1,905,093, Blood Band Cadstone Alta \$2,751,969, Bloodvein Band Bloodvein Man \$337,426, Bonaparte Band Cache Creek BC \$114,970, Boothroyd Band Boston Bar BC \$31,465, Boston Bar Band North Bend BC \$43,186, Brokenhead Band Scaterbury Man \$122,613, Buffalo River Band Buffalo River Sask \$232,202, Burnt Church Band Legaceville NB \$1,073,550, Canim Lake Band 100 Mile House BC \$250,382, Canoe Creek Band Dog Creek BC \$96,209, Canoe Lake Band Canoe Narrows Sask \$244,088, Canyon City Canyon City BC \$58,326, Cape Mudge Band Quathiaski Cove BC \$72,326, Carcross Indian Band Carcross YT \$195,916, Carmacks Indian Band Carmacks YT \$221,138, Champagne/Aishihik Indian Band Champagne YT \$200,638, Chapel Island Band St Peter's NS \$131,519, Chehalis Agassiz BC \$233,047, Chemahawin Band Easterville Man \$169,911, Chemainus Band Ladysmith BC \$526,874, Chilliwalk

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Sardis BC \$902,965, Chippewas of: Kettle Point Forest Ont \$35,839, Rama Orillia Ont \$66,412, Sarnia Sarnia Ont \$25,200, The Thames Muncy Ont \$65,767, Churchill Band Churchill Man \$243,800, Clinton Band Kamloops BC \$35,534, Cold Lake Band Grand Centre Alta \$32,316, Coldwater Band Merritt BC \$141,893, Constance Lake Band and Calstock Ont \$42,020, Cook's Ferry Band Merritt BC \$78,391, Cote Band Kamsack Sask \$438,501, Couchiching Band Fort Frances Ont \$45,323, Cowessess Band Broadview Sask \$87,890, Cowichan Band Duncan BC \$1,343,326, Crane River Band Crane River Man \$165,277, Cross Lake Band Cross Lake Man \$1,904,972, Curve Lake Curve Lake Ont \$83,814, Dakota Plains Band Edwin Man \$96,864, Dakota Tipi Band Portage La Prairie Man \$56,723, Dauphin River Band Gypsumville Man \$90,711, Dawson Indian Band Dawson City YT \$174,344, Deadman's Creek Band Savona BC \$63,560, Desolation Sound Powell River BC \$576,512, Ebb and Flow Band Ebb and Flow Man \$490,717, El Ground Band Newcastle NB \$463,200 El River Band Dalhousie NB \$380,342, English River Band Patmanak Sask \$210,031, Enoch Band Winteburn Alta \$27,310, Ermineskin Band Hobbema Alta \$107,985, Eskasoni Band Eskasoni NS \$3,138,741, Fairford Band Fairford Man \$607,173, Fishing Lake Band Wadena Sask \$288,470, Fisher River Band Koostatak Man \$488,716, Flying Dust Band Meadow Lake Sask \$116,243, Fort Albany Band Fort Albany Ont \$29,209, Fort Alexander Band Fort Alexander Man \$1,017,793, Fort Hope Band Fort Hope Ont \$100,070, Fort Williams Band Thunder Bay Ont \$30,140, Fox Lake Band Gillam Man \$203,995, Frog Lake Band Frog Lake Alta \$45,128, Ft Nelson Band Ft Nelson BC \$68,861, Gamblers Band Binscarth Man \$26,316, Garden Hill Band Island Lake Man \$1,412,874, Garden River Band Sault Ste Marie Ont \$32,916, Gitmanax Band Council Hazelton BC \$269,211, Gittlakdamis New Aiyansh BC \$272,052, Gitwagang Band Council Kitwanga BC \$75,744, Glen Vowell Band Council Hazelton BC \$87,346, God's Lake Band God's Lake Narrows Man \$788,147, God's River Band God's River Man \$251,749, Good Hope Lake Indian Band Good Hope Lake BC \$149,383, Gordon's Band Punnichy Sask \$609,400, Grand Rapids Band Grand Rapids Man \$136,407, Grassy Narrows Band Kenora Ont \$54,350, Hagwilget Band Council New Hazelton BC \$92,714, Halalt Chemunus BC \$98,072, Hartley Bay Hartley Bay BC \$149,114, Hesquiaht Band Tofino BC \$35,669, Hollow Water Band Wanipigow Man \$252,000 CB Hurons de Lorette Village des Hurons Qué \$170,820, Indian Island Band Rexton NB \$86,199, Iroquois St Regis Cornwall Ont \$1,060,000, Iskut Iskut BC \$112,713, Islington Band Kenora Ont \$77,480, Jackhead Band Dallas Man \$190,000, Kahkewistahaw Band Broadview Sask \$149,721, CB Kahnawake Caughnawaga Qué \$1,431,241, Kamloops Band Kamloops BC \$236,193, Kashechewan Band Kashechewan Ont \$60,288, Keeseekoosie Band Kamsack Sask \$287,264, Keeseekoowenin Band Elphinstone Man \$229,636, Kehewin Band Bonnyville Alta \$549,265, Kinoloth Kinoloth BC \$304,780, Kingsclear Band Fredericton NB \$313,141, Kinistino Band Chagoneess Sask \$176,994, CB Kipawa Kipawa Qué \$87,514, Kispiox Band Council Hazelton BC \$224,040, Kitamaat Kitamaat BC \$270,928, Kitasoo Band Klemtu BC \$202,710, Kitkatla Kitkatla BC \$341,407, Kitsegukla Band Council South Hazelton BC \$395,165, Kitwancool Band Council Kitwanga BC \$25,180, Klunne Tribal Brotherhood Burwash Landing YT \$174,528, Kwicksutai-neuk Band Simoon Sound BC \$40,941, Kwulun Dun Band Whitehorse YT \$706,386, Lac La Croix Band Lac La Croix Ont \$53,634, Lac La Ronge Band Lac La Ronge Sask \$1,448,696, Lakalzap Greenville BC \$300,348, Lake Babine Band Burns Lake BC \$731,524, Lake Manitoba Band Vigar Man \$391,173, Lake St Martin Band Gypsumville Man \$345,549, Lennox Island Band Lennox Island PEI \$259,800, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$2,148,984, Liard Indian Band Weston Lake YT \$265,564, Lillooet Lillooet BC \$621,239, Little Black Bear Band Balcarres Sask \$59,271, Little Black River Band O'Hanley Man \$150,358, Little Grand Rapids Band Little Grand Rapids Man

\$613,947, Little Saskatchewan Band Gypsumville Man \$214,207, Little Shuswap Band Chase BC \$78,352, Long Lake 58 Band Longlac Ont \$28,680, Long Plain Band Edwin Man \$353,187, CB Long Point Winneway River Qué \$261,805, Louis Bull Band Hobbema Alta \$63,311, Lower Post Band Lower Post BC \$142,923, Lower Similkameen Band Keremeos BC \$199,714, Lower Nicola Band Merritt BC \$212,839, Lubicon Lake Band Peace River Alta \$37,008, Lytton Band Lytton BC \$302,294, Marten Falls Band Ogoki Post Ont \$32,800, Massett Band Massett BC \$642,321, Mayo Indian Band Mayo YT \$145,916, Membertou Band Sydney NS \$468,200, Metlakatla Metlakatla BC \$69,460, Millbrook Band Truro NS \$481,386, CB Mistassini Baie du Poste Qué \$367,662, Mistawasis Band Leask Sask \$254,934, Mohawks Bay of Quinte Belleville Ont \$52,500, CB Montagnais du Lac St Jean Pte Bleue Qué \$789,633, Montreal Lake Band Montreal Lake Sask \$542,298, Moose Band Moose Factory Ont \$88,231, Moose Lake Band Moose Lake Man \$29,918, Moricetown Band Council Smithers BC \$230,891, Mount Currie Mount Currie BC \$784,848, Muskeg Lake Band Leask Sask \$215,569, Musqueam Vancouver BC \$344,526, Naichatchewenin Band Fort Frances Ont \$34,671, Nanaimo Band Nanaimo BC \$278,033, CB Natashquan Natashquan Qué \$29,545, National Health and Welfare Ottawa Ont \$6,411,805, Necoslie Band Ft St James BC \$342,875, Nelson House Band Nelson House Man \$1,678,800, Nemaiah Valley Band Namaiah Valley BC \$187,962, Neskaiah Band Chase BC \$233,095, Nimpkish Band Alert Bay BC \$387,489, Nitiinah Band Port Alberni BC \$57,785, Nooaitch Band Merritt BC \$70,947, North Thompson Band Barriere BC \$93,931, Northlands Band Brochet Man \$400,100, Norway House Band Norway House Man \$1,833,192, Nu-uh-nulth Tribal Council Pt Alberni BC \$461,642, Oak Lake Sioux Band Pipestone Man \$201,101, Ochepawace Band Broadview Sask \$165,216, O'Chiese Band Rocky Mountain House Alta \$304,720, Ohiat Band Bamfield BC \$60,299, Okanagan Band Vernon BC \$568,593, Okanese Band Balcarres Sask \$92,000, Old Crow Indian Band Old Crow YT \$176,760, One Arrow Band Batoche Sask \$332,400, Oneidas of the Thames Southwold Ont \$65,371, Onion Lake Band Lloydminster Sask \$1,109,336, Opetchesaht Band Port Alberni BC \$77,064, Oromocto Band Oromocto NB \$139,350, Osoyoos Band Oliver BC \$164,772, Owekend Band Dawsons Landing BC \$31,794, Oxford House Band Oxford House Man \$987,292, Pasqua Band Fort Qu'Appelle Sask \$137,203, Pauquachin Band Brentwood Bay BC \$124,801, Paul Band Duffield Alta \$334,445, Peepekisis Band Balcarres Sask \$42,522, Pequis Band Hodson Man \$1,197,919, Peigan Band Standoff Alta \$1,294,166, Penelakut Band Chemainus BC \$252,523, Penticton Band Penticton BC \$254,631, Peter Ballantyne Band Pelican Narrows Sask \$1,690,168, Piapot Band Cupas Sask \$240,000, Pictou Landing Band New Glasgow NS \$263,912, Pikangikum Band Pikangikum Ont \$159,147, Pine Creek Band Camperville Man \$358,655, Poorman Band Quinton Sask \$432,315, Poplar River Band Negginan Man \$514,114, Port Simpson Port Simpson BC \$539,008, Portage La Loche Band La Loche Sask \$25,294, Poundmaker Band Cutknife Sask \$194,199, Province of Ontario Toronto Ont \$1,402,003, Red Bank Band Red Bank NB \$300,771, Redearth Band Red Earth Sask \$473,338, CB River Desert Maniwaki Qué \$51,799, Rocky Bay Band MacDiarmid Ont \$25,560, Rolling River Band Erickson Man \$97,891, CB Romaine La Romaine Qué \$44,784, Roseau River Band Ginew Man \$420,604, Ross River Indian Band Ross River YT \$311,009, St Mary's Band Fredericton NB \$537,610, Sabaskong (Onegaming) Band Nestor Falls Ont \$72,162, Sakimay Band Grenfell Sask \$67,576, Samson Band Hobbema Alta \$199,899, Sandy Bay Band Marius Man \$1,775,498, Sarcee Band Calgary Alta \$252,051, Saulteau Band Chetwynd BC \$88,359, Seabird Island Agassiz BC \$397,884, Sechelt Sechelt BC \$382,225, Seine River Band Mine Centre Ont \$30,714, Selkirk Indian Band Pelly Crossing YT \$239,324, Serpent River Band Cutler Ont \$36,742, Seton Lake Shalahth BC \$194,479, Shackan Band Merritt BC \$70,947, Shamattawa Band Shamattawa Man

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$468,245, Sheshaht Band Port Alberni BC \$287,932, Shoal Lake Band Pakwaw Lake Sask \$178,429, Shoal Lake No 39 Band Kenora Ont \$28,850, Shoal River Band Pelican Rapids Man \$345,820, Shubenacadie Band Shubenacadie NS \$1,034,368, Sioux Valley Band Griswold Man \$723,300, Six Nations Band Ohsweken Ont \$177,995, Skidegate Band Skidegate BC \$190,315, John Smith Band Prince Albert Sask \$126,950, Soda Creek Band Soda Creek BC \$82,686, Songhees Band Victoria BC \$234,431, Spallumcheen Band Enderby BC \$459,688, Spanish River Band Massey Ont \$60,357, Split Lake Band Split Lake Man \$1,141,000, Squamish North Vancouver BC \$776,380, Standing Buffalo Band Fort Qu'Appelle Sask \$218,552, Star Blanket Band Balcarres Sask \$59,675, Stone Band Hanceville BC \$148,625, Stoney Creek Band Vanderhoof BC \$301,005, Stuart Trembleur Ft St James BC \$428,800, Suncind Band Rocky Mountain House Alta \$230,392, Swan Lake Band Swan Lake Man \$130,280, Sweetgrass Band Gullivan Sask \$245,799, Tahltan Telegraph Creek BC \$93,442, CB Témiscaming Témiscaming Qué \$278,797, Thunderchild Band Turtleford Sask \$398,538, Teslin Indian Band Teslin YT \$108,396, The Pas Band The Pas Man \$765,121, Tobique Band Tobique NB \$946,239, Toosey Band Riske Creek BC \$136,045, Tsartlip Band Brentwood Bay BC \$414,258, Tsawataineuk Band Kingcome Inlet BC \$76,050, Tsawout Band Saanichton BC \$298,242, Tseycum Band Sidney BC \$66,835, Turnor Lake Band Turnor Lake Sask \$112,963, Ulkatcho Band Anahim Lake BC \$248,766, Upper Nicola Band Merritt BC \$212,839, Valley River Band Shordale Man \$287,582, Wagamatoook Band Baddeck NS \$444,117, Wahpeton Band Prince Albert Sask \$31,520, Walpole Island Wallaceburg Ont \$52,125, Wasagamack Band Wasagamack Man \$552,087, CB Waswanipi Des Maraisville Qué \$102,125, Waterhen Band Skownan Man \$353,305, Waterhen Lake Band Waterhen Lake Sask \$396,349, Waywayseecappo Band Elphinstone Man \$564,601, West Bay Band West Bay Ont \$33,161, Westbank Band Westbank BC \$247,595, Whitefish Bay Band Kenora Ont \$62,471, White Bear Band Carlyle Sask \$366,569, Whycocomagh Band Whycocomagh NS \$737,782, Wikwenikong Band Wikwenikong Ont \$134,877, Williams Lake Band Williams Lake BC \$91,576, Woodstock Band Woodstock NB \$209,952, York Factory Band Ilford Man \$225,000.

Contributions to Indians and Inuit Settlements for Care Rehabilitation and Preventative Services \$16,506,439—Ahouasht Band Ahousaht BC \$60,000, Assoc of Iroquois and Allied Indians Toronto Ont \$36,084, BC Native Women's Society Kamloops BC \$45,000, Peter Ballantyne Band Pelican Narrows Sask \$31,167, Battleford Indian Health North Battleford Sask \$35,000, Beady's Band Duck Lake Sask \$42,600, Blackfoot Band Gleichen Alta \$546,310, Blood Band Cardstone Alta \$75,633, Champagne/Aishihik Indian Band Champagne YT \$36,577, Chemainus Band Ladysmith BC \$75,000, Chiefs of Ontario Indians Toronto Ont \$28,114, Chippewas of Kettle Point Forest Ont \$53,250, Sarnia Sarnia Ont \$30,300, the Thames Muncey Ont \$33,000, Cote Band Kamsack Sask \$99,403, CSS Côte Nord Qué \$404,896, Cowichan Band Duncan BC \$250,000, Cross Lake Band Cross Lake Man \$27,288, Dakota Ojibway Tribal Council Brandon Man \$1,124,207, Dakota Plains Band Edwin Man \$84,932, Eskasoni Band Eskasoni NS \$267,600, Four Nations Confederacy Winnipeg Man \$52,240, CSS Gaspésie et Îles de la Madeleine Gaspé Qué \$182,879, God's Lake Regional Committee God's Lake Narrows Man \$30,000, Grand Council Treaty #9 Toronto Ont \$89,635, Indian Assoc of Alberta Edmonton Alta \$35,000, Indian Homemakers Assoc of BC \$35,000, Interlake Reserves Development Council Ashern Man \$75,000, Island Lake Preventive Service Island Lake Man \$69,380, CB Kahnawake Caughnawaga Qué \$39,058, Keewatin Tribal Council Thompson Man \$44,880, Kwanlin Dun Indian Band Whitehorse YT \$25,879, Lac La Ronge Band Lac La Ronge Sask \$36,665, Lake Babine Band Burns Lake BC \$67,767, CSS Laurentide Lanaudière Ste Thérèse Qué \$157,691, Lencord Miles Memorial Centre

Thompson Man \$48,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$115,661, Long Plains Band Edwin Man \$30,500, Mayo Indian Band Mayo YT \$29,854, Montreal Lake Band Montreal Lake Sask \$29,333, Nanaimo Band Nanaimo BC \$60,000, National Health and Welfare Ottawa Ont \$5,752,632, CSS Nord Ouest Québécois Amos Qué \$322,534, Nuuchah-nulth Tribal Council Port Alberni BC \$100,000, Onion Lake Band Lloydminster Sask \$100,533, CSS Outaouais Hull Qué \$155,216, Pauquachin Band Brentwood Bay BC \$25,000, Peguis Band Hodgson Man \$27,400, Peigan Band Standoff Alta \$39,668, Penelakut Band Chemainus BC \$40,000, Piaspot Band Cupar Sask \$28,515, Poorman Band Quinton Sask \$39,007, Province of Ontario Toronto Ont \$822,345, CSS Richelieu Longueuil Qué \$186,810, CB River Desert Maniwaki Qué \$32,581, Saddle Lake Band No 125 Saddle Lake Alta \$29,415, Sagkeeng Personal Care Home Fort Alexander Man \$356,368, CSS Saguenay Lac St Jean Chibougamau Qué \$157,000, Sheshaht Band Port Alberni BC \$50,000, Shubenacadie Band Shubenacadie NS \$49,565, Songhees Band Victoria BC \$50,000, South East Resource Development Council Winnipeg Man \$84,440, Spallumcheen Band Enderby BC \$252,639, Stoney Creek Band Vanderhoof BC \$37,000, Swampy Cree Tribal Council The Pas Man \$107,699, The Pas Band The Pas Man \$292,563, Tsartlip Band Brentwood Bay BC \$75,000, Tsawout Band Saanichton BC \$50,000, Union of Ontario Indians Toronto Ont \$41,876, Walpole Island Wallaceburg Ont \$40,950, West Region Tribal Council Dauphin Man \$39,380, Westbank Band Westbank BC \$27,000, Whitefish Bay Band Kenora Ont \$30,346, Whitefish Lake Band No 128 Goodfish Lake Alta \$46,520.

Contributions to Indian and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction and maintenance and operation of community services facilities and housing—Capital \$142,463,871—Abegweit Band Cornwall PEI \$63,000, CB Abénakis de Bécancour Bécancour Qué \$62,500, CB Abitibiwini Amos Qué \$254,000, Adams Lake Chase BC \$202,331, Afton Band Antigonish NS \$90,240, Ahousaht Band Ahousaht BC \$254,500, Alderville Roseneath Ont \$68,800, Alberta Municipal Affairs Edmonton Alta \$1,432,000, Alexander Band Morinville Alta \$412,700, Alexandria Band Alexandria Village BC \$34,900, Alexis Band Clevevis Alta \$640,900, Alexis Creek Band Chilanko Forks BC \$212,100, Algonkians Golden Lake Golden Lake Ont \$109,500, Alkali Lake Band Alkali Lake BC \$472,000, Anaham Band Alexis Creek BC \$114,000, Anaham Lake School Anaham Lake BC \$58,981, Anderson Lake D'Arcy BC \$44,500, Atlin Indian Band Atlin \$94,989, Attawapiskat Band Attawapiskat Ont \$500,200, Peter Ballantyne Band Pelican Narrows Sask \$618,957, Barren Lands Band Brochet Man \$127,106, CB Barrière Lake Rapid Lake Qué \$58,200, Batchewana Band Sault Ste Marie Ont \$103,600, Beady's Band Duck Lake Sask \$343,560, Bearskin Band Bearskin Lake Ont \$322,840, Beauséoul Penetanguishene Ont \$292,600, Beaver Lake Band Lac La Biche Alta \$677,300, Beecher Bay Band Sooke BC \$124,000, Bella Coola Band Bella Coola BC \$646,825, Bella Bella Band Waglisla BC \$606,000, Berens River Band Berens River Man \$482,743, CB Bersimis Betsiamites Qué \$903,400, Big Cove Big Cove NB \$448,449, Big Grassy Band Morson Ont \$193,275, Big Trout Band Big Trout Lake Ont \$429,000, Joseph Bighead Band Piercefield Sask \$77,790, Bigstone Cree Band Desmarais Alta \$694,514, Birdtail Sioux Band Beaulah Man \$168,598, Blackfoot Band Gleichen Alta \$1,294,800, Blood Band Cardstone Alta \$1,051,500, Bloodvein Band Bloodvein Man \$183,591, Blue Quills Native Education Council St Paul Alta \$56,200, Bonaparte Cache Creek BC \$59,750, Boothroyd Band Boston Bar BC \$29,450, Boston Bar School Hope BC \$77,038, Boston Bar Band North Band BC \$187,890, Boyer River Band High Level Alta \$397,750, Brabant Lake School Brabant Lake Sask \$90,966, Brokenhead Band Scaterbury Man \$127,304, Buffalo River Band Buffalo River Sask \$82,440, Burnt Church Band Legaceville NB

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$295,030, Campbell River Band Campbell River BC \$35,600, Canim Lake Band 100 Mile House BC \$333,500, Canoe Creek Band Dog Creek BC \$112,700, Canoe Lake Band Canoe Narrows Sask \$151,255, Canyon City Canyon City BC \$330,800, Cape Mudge Band Quathiaski Cove BC \$81,000, Carcross Indian Band Carcross YT \$98,325, Carmacks Indian Bands Carmacks YT \$156,733, Carry the Kettle Band Sintaluta Sask \$333,858, Cat Lake Band Cat Lake Ont \$187,000, Cayoose Lillooet BC \$42,000, Champagne/Aishihik Indian Band Champagne YT \$176,250, Chapel Island Band St Peter's NS \$146,223, Cheam Rosedale BC \$84,000, Chehalis Agassiz BC \$1,155,000, Chemainus Band Ladysmith BC \$292,110, Chemawawin Band Easterville Man \$132,436, Cheslatta Band Burns Lake BC \$47,861, Chiefs of Ontario Toronto Ont \$40,500, Chippewas of: Georgina Island Sutton West Ont \$81,100, Kettle Point Forest Ont \$258,800, Nawash Band Wiarton Ont \$240,572, Rama Orillia Ont \$126,750, Sarnia Sarnia Ont \$202,900, the Thames Muncey Ont \$266,900, Churchill Band Churchill Man \$170,633, Claycoquot Band Tofino BC \$108,724, Cold Lake Band Grand Centre Alta \$496,368, Coldwater Merritt BC \$52,100, Columbia Lake Windermere BC \$25,550, Comox Band Courtenay BC \$132,900, Conseil de la Police Amérindienne Pointe Bleue Qué \$80,000, Constance Lake Band Calstock Ont \$138,096, Cook's Ferry Band Merritt BC \$158,748, Corp D'Aménagement Cree Val D'Or Qué \$4,439,335, Cote Band Kamsack Sask \$298,777, Couchiching Band Fort Frances Ont \$215,500, Council of Yukon Indians Whitehorse YT \$71,027, County of Parkland Kitaskenow School Stony Plains Alta \$57,341, Cowessess Band Broadview Sask \$286,087, Cowichan Band Duncan BC \$377,740, Crane River Band Crane River Man \$139,808, Cree Band Fort Chipewyan Alta \$324,000, Cross Lake Band Cross Lake Man \$551,126, Curve Lake Curve Lake Ont \$196,000, Dakota Ojibway Tribal Council Brandon Man \$72,360, Dakota Plains Band Edwin Man \$177,716, Dakota Tipi Band Portage la Prairie Man \$103,680, Dalles Band Kenora Ont \$120,950, Dauphin River Band Gypsumville Man \$151,952, Dawson Indian Band Dawson City YT \$75,000, Deer Lake Band Deer Lake Ont \$362,000, Dene Tha' Band Chateh Alta \$1,062,375, Department of Education Quebec Qué \$241,013, Deschambault Lake School Deschambault Lake Sask \$457,895, Dokis Band Monetville Ont \$103,000, Doig River Band Rose Prairie BC \$41,500, Driftpile Band Driftpile Alta \$82,000, Eagle Lake Band Kenora Ont \$114,200, Ebb and Flow Band Ebb and Flow Man \$202,749, Ebb and Flow Hillridge Man \$1,145,848, Eel Ground Band Newcastle NB \$114,981, Eel River Band Dalhousie NB \$105,941, English River Band Patuanak Sask \$116,725, Ermineskin Band Hobbema Alta \$405,000, Eskasoni Band Eskasoni NS \$591,664, Fairford Band Fairford Man \$266,380, Fisher River Band Koostatak Man \$888,182, Fishing Lake Band Wadena Sask \$199,346, Flying Dust Band Meadow Lake Sask \$123,988, Fort Albany Band Fort Albany Ont \$548,425, Fort Chipewyan Band Fort Chipewyan Alta \$174,500, Ft George Band Shelley BC \$54,600, Fort Hope Band Fort Hope Ont \$793,394, Fort McKay Band Fort McKay Alta \$234,675, Fort McMurray Band Fort McMurray Alta \$152,700, Ft Nelson Band Ft Nelson BC \$85,000, Fort Severn Band Fort Severn Ont \$209,000, Fort Ware Band Fort Ware BC \$47,489, Fort William Band Thunder Bay Ont \$354,000, Fountain Lillooet BC \$179,282, Fox Lake Band Gillam Man \$86,581, Fraser Lake Band Fort Fraser BC \$83,000, Frog Lake Band Frog Lake Alta \$720,150, Gamblers Band Binscarth Man \$32,850, Garden Hill Band Island Lake Man \$993,118, Garden River Band Sault Ste Marie Ont \$474,000, Gibson Band Bala Ont \$61,500, Gitanmaax Band Council Hazelton BC \$337,290, Gitlakdamix Gitlakdamix BC \$362,213, Glen Vowell Band Council Hazelton BC \$118,250, God's Lake Band God's Lake Narrows Man \$654,111, God's River Band God's River Man \$191,894, Gordon's Band Punichy Sask \$261,221, Grand Rapids Band Grand Rapids Man \$192,879, Grassy Narrows Band Kenora Ont \$186,250, Gull Bay Band Armstrong Ont \$162,325, Hagwilget Band Council New Hazelton BC \$160,490, Halalt Band Chemainus BC \$36,212,

Halfway River Band Wonowon BC \$51,500, Hartley Bay Hartley Bay BC \$307,925, Heart Lake Band Heart Lake Alta \$334,800, Henvey Inlet Band Pickerel Ont \$85,000, Heron Bay Band Heron Bay Ont \$134,000, Hesquiaht Band Tofino BC \$159,390, Haiwatha Keene Ont \$40,100, Hollow Watter Band Wanipigon Man \$181,910, GM Homes Ltd Punichy Sask \$30,000, Hope Hope BC \$42,700, CB Hurons de Lorette Village des Hurons Qué \$251,673, Hydro-Québec Laurentides Qué \$65,969, Interlake Reserves Council Ashern Man \$171,800, Interlake Reserves Development Council Ashern Man \$52,367, Iroquois St Regis Cornwall Ont \$1,404,400, Iskut Iskut BC \$208,477, Island Lake Band Island Lake Sask \$78,053, Islington Band Kenora Ont \$360,800, Jackhead Band Dallas Man \$231,421, Janvier Band Chard Alta \$288,600, Kahkewistahaw Band Broadview Sask \$218,889, CB Kahnawake Caughnawaga Qué \$1,436,929, Kainai Industries Ltd Standoff Alta \$495,000, Kamloops Band Kamloops BC \$513,000, Kanaka Bar Band Lytton BC \$57,405, Kasabonika Band Kasabonika Ont \$399,900, Kashechewan Band Kashechewan Ont \$311,994, Keeseekoosew Band Kamsack Sask \$236,567, Keeseekoowenin Band Elphinstone Man \$176,115, Kehewin Band Bonnyville Alta \$550,300, Key Band Norquay Sask \$171,060, Kincolith School Kincolith BC \$228,081, Kingfisher Lake Band Kingfisher Lake Ont \$199,000, Kingsclear Band Fredericton NB \$144,728, Kinistino Band Chagoneg Sask \$112,970, Kispiox Band Council Hazelton BC \$589,296, Kitamaat Kitamaat BC \$298,410, Kitashinaw School Stony Plains Alta \$67,188, Kitasoo Band Klemtu BC \$386,000, Kitkatla Kitkatla BC \$1,304,875, Kitsumkalum Kitsumkalum BC \$38,729, Kitwancool Band Council Kitwanga BC \$124,000, Kluane Tribal Brotherhood Burwash Landing YT \$100,000, Kluskus Band Kluskus Village BC \$51,600, Kwakiutl Band Port Hardy BC \$41,000, Kwanlin Dun Indian Band Whitehorse YT \$87,500, Kyuquot Band Kyuquot BC \$42,200, Lac La Croix Band Lac La Croix Ont \$356,700, Lac La Hache Wollaston Lake Sask \$126,062, Lac La Ronge Band Lac La Ronge Sask \$840,988, Lac Seul Band Lac Seul Ont \$350,000, CB Lac Simon Louvicoeur Qué \$53,847, Lakahamnen Deroche BC \$41,000, Lakalzap Lakalzap BC \$222,778, Lake Babine Band Burns Lake BC \$378,875, Lake Manitoba Band Vogar Man \$274,054, Lake St Martin Gypsumville Man \$407,848, Landsdowne House Settlement Council Lansdowne House Ont \$266,900, Lennox Island Band Lennox Island PEI \$97,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$1,474,200, Liard Indian Band Watson Lake YT \$14,375, Little Black Bear Band Goodeve Sask \$44,095, Little Black River Band O'Hanley Man \$80,579, Little Grand Rapids Band Little Grand Rapids Man \$767,384, Little Pine Band Paynton Sask \$182,868, Little Red River Band Fox Lake Alta \$795,555, Little Saskatchewan Band Gypsumville Man \$873,291, Little Shuswap Band Chase BC \$31,400, Long Lake 58 Band Longlac Ont \$117,000, Long Lake 77 Band Longlac Ont \$133,625, Long Plains Band Edwin Man \$700,132, CB Long Point Winneyway River Qué \$80,858, Louis Bull Band Hobbema Alta \$44,200, Lower Kootenay Band Creston BC \$53,900, Lower Nicola Band Merritt BC \$66,650, Lower Similkameen Band Keremeos BC \$355,341, Lubicon Lake Band Peace River Alta \$120,400, Lyackson Band Ladysmith BC \$28,025, Lytton Band Lytton BC \$240,739, Magnetawan Band Britt Ont \$31,000, Makwa Sgaiechcan Band Loon Lake Sask \$283,905, Malahat Band Mill Bay BC \$79,741, Manitoba Hydro Winnipeg Man \$456,000, CB Manouane Berthier Qué \$207,605, Marten Falls Band Ogoki Post Ont \$145,800, Masset Masset BC \$307,282, Mathias Colomb Band Pukatawagan Man \$258,661, Mattagami Band Gogama Ont \$99,200, Mayo Indian Band Mayo YT \$130,000, Membertou Band Sydney NS \$287,350, Metlakatla Metlakatla BC \$592,922, Michipicoten Band Wawa Ont \$76,000, Millbrook Band Truro NS \$86,540, CB Mingan Mangan Qué \$121,875, Mississauga Band Blind River Ont \$116,000, Mississauga of the Credit Hagersville Ont \$252,000, Mistawasis Band Leask Sask \$377,605, Mohawks Bay of Quinte Belleville Ont \$422,300, CB Montagnais du Lac St Jean Pte Bleue Qué

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$950,475, CB Montagnais des Escoumins Les Escoumins Qué \$60,002, CB Montagnais Schefferville Schefferville Qué \$37,500, Montreal Lake Band Montreal Lake Sask \$1,495,862, Moose Band Moose Factory Ont \$675,075, Moose Deer Point MacTier Ont \$68,350, Moose Lake Band Moose Lake Man \$72,532, Moose Woods Band Dundurn Sask \$38,435, Moosomin Band Cochin Sask \$67,211, Moravian of the Thames Thamesville Ont \$124,600, Moricetown Band Council Smithers BC \$273,250, Mosquito Band Cando Sask \$78,241, Mount Currie Mount Currie BC \$85,000, Mowachait Band Gold River BC \$66,000, Muncey of the Thames Muncey Ont \$54,000, Muscowpetung Band Edenwold Sask \$206,648, Muskeg Lake Band Leask Sask \$208,370, Muskowekwan Band Lestock Sask \$197,516, Muskowekwan Student Residence Advisory Board Lestock Sask \$29,400, Muskrat Dam Band Muskrat Dam Ont \$176,000, Musqueam Vancouver BC \$191,000, Naicatchewin Devlin Ont \$76,000, Nanaimo Band Nanaimo BC \$162,000, Nanoose Band Lantzville BC \$28,000, Necoslie Band Ft St James BC \$186,250, Neeghani Ventures Winnipeg Man \$92,479, Nelson House Band Nelson House Man \$614,307, Nemaiah Valley School Nemaiah Valley BC \$205,387, Neskainlith Band Chase BC \$103,377, Nicickousemencaning Band Devlin Ont \$93,950, Ninkaneet Band Maple Creek Sask \$64,946, Nimpkish Band Alert Bay BC \$143,695, Nipissing Band Sturgeon Falls Ont \$80,000, Nishga School Greenville BC \$57,888, Nitihaht Band Port Alberni BC \$66,375, Norseman Enterprises Ltd Cross Lake Man \$424,672, North Caribou Band North Caribou Ont \$316,461, North Spirit Band North Spirit Ont \$189,000, North Thompson Board Barriere BC \$168,563, Northlands Band Brochet Man \$167,771, Norway House Band Norway House Man \$794,718, Norway House School Norway House Man \$1,039,463, Northwest Angle No 33 Band Kenora Ont \$65,650, Northwest Angle No 37 Band Kenora Ont \$132,000, Nut Lake Band Rose Valley Sask \$439,480, Nuu-cha-nulth Tribal Council Port Alberni BC \$39,000, Oak Lake Sioux Band Pipestone Man \$97,691, CB Obejwan Obejwan Qué \$271,400, Ochepowace Band Broadview Sask \$260,205, O'Chiese Band Rocky Mountain House Alta \$408,700, CB Odanak Odanak Qué \$63,700, Ohiaht Band Bamfield BC \$49,900, Okanagan Band Vernon BC \$165,571, Okanese Band Balcarres Sask \$79,937, Old Crow Indian Band Old Crow YT \$80,000, Omeneha Band Burns Lake BC \$41,500, One Arrow Band Batoche Sask \$146,825, Oneidas of the Thames Southwold Ont \$406,000, Onion Lake Band Lloydminster Sask \$424,536, Opetchesah Band Port Alberni BC \$27,181, Oromocto Band Oromocto NB \$35,088, Osnaburgh Band Osnaburgh Ont \$269,800, Ososyoos Band Oliver BC \$336,990, Oxford House Band Oxford House Man \$702,342, Pacheneah Band Port Renfrew BC \$52,634, Parry Island Parry Sound Ont \$114,800, Pasqua Band Fort Qu'Appelle Sask \$238,084, Paul Band Duffield Alta \$265,500, Pauquachin Band Brentwood Bay BC \$102,897, Pavilion Cache Creek BC \$103,540, Pays Plat Band Rossport Ont \$113,875, Peerless Lake School Peerless Lake Alta \$137,581, Peguis Band Hodgson Man \$825,700, Peguis Education Authority Hodgson Man \$210,000, Peigan Band Standoff Alta \$1,072,000, Penelakut Band Chemainus BC \$120,153, Pentiction Band Pentiction BC \$120,000, Peters Hope BC \$27,200, Piapot Band Cupar Sask \$288,805, Pic Mobert Band White River Ont \$195,000, Pictou Landing Band New Glasgow NS \$103,439, Pikangikum Band Pikangikum Ont \$615,200, Pine Creek Band Camperville Man \$300,110, Poorman Band Quinton Sask \$1,075,500, Poplar Hill Band Poplar Hill Ont \$205,000, Poplar River Neginan Man \$550,502, Port Simpson Port Simpson BC \$466,250, Portage La Loche Band La Loche Sask \$110,333, Poundmaker Band Cutknife Sask \$156,507, Prairie Homes Ltd (on behalf of Daystar Band) Fort Qu'Appelle Sask \$126,900, Prophet River Band Ft Nelson BC \$30,750, Province of Manitoba Winnipeg Man \$789,701, Qu'Appelle Indian Residential School Council Lebret Sask \$44,247, Quatsino Band Cool Harbour BC \$152,500, Quesnel Band Quesnel BC \$61,300, Rainy Lake Region Tribal Chiefs Inc Fort Frances Ont \$122,800, Rainy

River Band Emo Ont \$306,650, Rat Portage Band Kenora Ont \$128,000, Red Bank Band Red Bank NB \$130,475, Red Earth Band Red Earth Sask \$247,856, Red Earth/Shoal Lake Education Authority Red Earth Sask \$120,000, Red Pheasant Band Cando Sask \$203,623, Red Rock Band Nipigon Ont \$60,000, Red Sucker Lake Band Red Sucker Lake Man \$193,617, CB Restigouche Restigouche Qué \$269,054, CB River Desert Maniwaki Qué \$610,000, Rocky Bay Band MacDiarmid Ont \$104,000, Rolling River Band Erickson Man \$116,972, CB Romaine La Romaine Qué \$1,677,738, Roseau River Band Ginew Man \$305,525, Ross River Indian Band Ross River YT \$202,500, St-Jules School (Winneway) Ville Marie Qué \$40,000, St Maria Goretti School Fort St James BC \$112,315, St Mary's Band Cranbrook BC \$100,550, St Mary's Band Fredericton NB \$279,060, St Theresa Point Band St Theresa Point Man \$1,442,344, Sabaskong (Onegaming) Band Nestor Falls Ont \$205,500, Sachigo Band Sachigo Ont \$377,500, Saddle Lake Band No 125 Saddle Lake Alta \$1,083,900, Sagkeeng Education Authority Fort Alexander Man \$170,298, Sakimay Band Genfel Sask \$205,075, Sandy Bay Band Marius Man \$1,324,319, Sandy Lake Band Sandy Lake Ont \$681,640, Sandy Lake Band Sandy Lake Sask \$74,500, Saugeen Band Southampton Ont \$296,900, Saulteaux Band Cochin Sask \$422,647, Saulteau Band Cetywynd BC \$114,374, Sarcee Band Calgary Alta \$230,900, Seabird Island Agassiz BC \$594,000, Sechelt Sechelt BC \$263,116, Seine River Band Mine Centre Ont \$347,000, Selkirk Indian Band Pelly Crossing \$112,500, Serpent River Band Cutler Ont \$95,100, Seton Lake Shalhath BC \$42,000, Shamattawa Band Shamattawa Man \$273,065, Shawanaga Band Nobel Ont \$48,000, Sheguandah Band Sheguandah Ont \$64,000, Sheshaht Band Port Alberni BC \$152,617, Shesheganing Band Shesheganing Ont \$405,000, Shoal Lake Band Pakwaw Lake Sask \$78,928, Shoal Lake No 39 Band Kenora Ont \$177,200, Shoal Lake No 40 Band Kenora Ont \$162,300, Shoal River Band Pelican Rapids Man \$125,133, Shubenacadie Band Shubenacadie NS \$316,730, Shuswap Band Invermere BC \$38,650, Sioux Valley Band Griswold Man \$613,883, Siska Band Lytton BC \$87,085, Six Nations Band Ohsweken Ont \$872,600, Six Nations Traditional Hereditary Chiefs Oka Qué \$282,800, Skidegate Skidegate BC \$251,000, Skwah Chilliwack BC \$25,500, Sliammon Powell River BC \$310,500, James Smith Band Melfort Sask \$351,296, John Smith Band Prince Albert Sask \$134,230, Smuthers Senior Secondary School Smithers BC \$110,590, Soda Creek Band Soda Creek BC \$47,600, Solicitor General of Ontario Toronto Ont \$2,095,693, Songhees Band Victoria BC \$50,000, South East Resource Development Council Winnipeg Man \$419,161, Spallumcheen Band Enderby BC \$289,139, Spanish River Band Massey Ont \$1,153,000, Split Lake Band Split Lake Man \$215,439, Squamish North Vancouver BC \$453,150, Standing Buffalo Band Fort Qu'Appelle Sask \$821,691, Star Blanket Band Balcarres Sask \$39,337, Stellaquo Band Fraser Lake BC \$83,000, Stone Band Hanceville BC \$52,500, Stoney Band Morley Alta \$97,500, Stoney Creek Band Vanderhoof BC \$326,750, Stuart Trembleur Band Ft St James BC \$328,125, Sturgeon Lake Band Spruce Home Sask \$545,029, Sucker Creek Band Little Current Ont \$625,800, Sumas Abbotsford BC \$54,000, Summer Beaver Settlement Council Summer Beaver Ont \$256,600, Sunchild Band Rocky Mountain House Alta \$325,800, Swampy Cree Tribal Council The Pas Man \$31,600, Swan Lake Band Swan Lake Man \$151,232, Sweetgrass Band Callivan Sask \$95,120, Tahltan Tahltan BC \$184,198, Tahltan School Telegraph Creek BC \$286,462, Takla Lake Band Ft St James BC \$49,125, Tallcree Band Fort Vermilion Alta \$296,400, Temagami Band Temagami Ont \$76,000, Teslin Indian Band Teslin YT \$230,000, The Pas Band The Pas Man \$308,094, Thunderchild Band Turtleford Sask \$190,452, Tobacco Plains Band Grasmere BC \$27,400, Tobique Band Perth-Andover NB \$224,658, Toosey Band Riske Creek BC \$42,000, Trout Lake School Trout Lake Alta \$85,718, Tsartlip Band Brentwood Bay BC \$127,400, Tsawout Band Saanichton BC \$94,802, Tsawwassen Ladner BC \$25,500, Tsalquate Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Port Hardy BC \$111,700, Turnor Lake Band Turnor Lake Sask \$59,025, Turnor Lake School Turnor Lake Sask \$73,957, Tzeachten Sardis BC \$37,500, Uchucklesah Band Port Alberni BC \$27,181, Ucluelet Band Ucluelet BC \$86,074, Ulkatcho Band Anahim Lake BC \$367,801, Upper Nicola Band Merritt BC \$208,100, UNN 143 Good Hope Lake Good Hope Lake BC \$178,050, UNN 167 Power Post Lower Post YT \$68,250, Valley River Band Shortdale Man \$102,452, Wabigoon Band Kenora Ont \$84,250, Wamagatook Band Beddeck NS \$220,040, Wapeton Band Prince Albert Sask \$34,276, Walpole Island Wallaceburg Ont \$337,700, Wapakeka (Angling) Band Angling Lake Ont \$174,000, Wasagamack Band Wasagamack Man \$462,310, Washagamis Bay Band Kenora Ont \$83,350, Waterhen Band Skownan Man \$159,600, Waterhen Lake Band Waterhen Lake Sask \$115,158, Waywayseecappo Band Rossburn Man \$296,488, Webeque Settlement Council Webeque Ont \$302,000, West Bay Band West Bay Ont \$278,200, West Region Tribal Council Dauphin Man \$32,950, Westbank Band Westbank BC \$137,700, CB Weymontachie Cte Lavolette Qué \$220,260, Whe la la U Area Council Alert Bay BC \$39,000, Whitebear Band Carlyle Sask \$371,237, Whitefish Bay Band Kenora Ont \$211,150, Whitefish Lake Band Naughton Ont \$55,000, Whitefish Lake Band No 128 Goodfish Lake Alta \$669,800, Whitefish Lake Band No 459 Atikameg Alta \$29,000, Whitefish River Band Birch Island Ont \$122,000, Whycocomagh Band Whycocomagh NB \$105,450, Wikwemikong Band Wikwemikong Ont \$705,000, Williams Lake Band Williams Lake BC \$134,100, Winisk Band Winisk Ont \$262,925, Wood Mountain Band Wood Mountain Sask \$58,321, Woodstock Band Woodstock NB \$36,919, Wunnimin Band Wunnimin Ont \$281,000, York Factory Band Ilford Man \$133,262, Yukon Indian Development Corp Whitehorse YT \$475,000.

*Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and operation \$26,913,958—*Abegweit Band Cornwall PEI \$45,760, CB Abitibi Amos Qué \$39,303, Adams Lake Band Chase BC \$49,227, Aeyouch and Inuit Corp of Great Whale River Great Whale River Qué \$47,331, Ahousah Band Ahousah BC \$82,537, Alexander Band Morinville Alta \$51,094, Alexis Band Gleanville Alta \$76,700, Alexis Creek Band Chilanko Forks BC \$27,170, Alkali Lake Band Alkali Lake BC \$30,514, Anaham Band Alexis Creek BC \$45,275, Barren Lands Band Brochet Man \$33,382, CB Barrière Lake Rapid Lake Qué \$45,149, Beady's Band Duck Lake Sask \$100,130, Bearskin Band Bearskin Lake Ont \$53,555, Bella Coola Band Bella Coola BC \$241,706, Bella Bella Band Waglisla BC \$397,014, Berens River Band Berens River Man \$26,240, CB Bersimis Betsiamites Qué \$119,762, Big Cove Band Big Cove NB \$192,308, Big Trout Band Big Trout Lake Ont \$242,925, Bigstone Cree Band Desmarais Alta \$111,211, Birdtail Sioux Band Beaulham Man \$37,951, Blackfoot Band Gleichen Alta \$175,600, Blood Band Cardston Alta \$223,300, Bloodvein Band Bloodvein Man \$123,610, Bonaparte Band Cache Creek BC \$27,829, Boyer River Band High Level Alta \$50,540, Brokenhead Band Scutterbury Man \$37,310, Buffalo Point Band Middlebro Man \$100,465, Buffalo River Band Buffalo River Sask \$39,897, Burnt Church Band Legaceville NB \$101,773, Canim Lake Band 100 Mile House BC \$25,870, Canoe Creek Band Dog Creek BC \$33,672, Campbell River Band Campbell River BC \$32,640, Cape Mudge Band Quathiasi Cove BC \$29,320, Carry the Kettle Band Sintaluta Sask \$44,130, Chapel Island Band St Peter's NS \$27,661, Chehalis Agassiz BC \$56,954, Chemahawin Band Easterville Man \$94,941, Chiefs of Ontario Toronto Ont \$54,592, Chippewas of Kettle Point Forest Ont \$95,592, Nawash Band Wariot Ont \$28,700, Sarnia Sarnia Ont \$30,566, the Thames Muncy Ont \$50,219, Churchill Band Churchill Man \$37,233, Cold Lake Band Grand Centre Alta \$64,500, Conseil de la Police Amérindienne Pointe-Bleue Qué

\$2,728,613, Cote Band Kamsack Sask \$57,367, Cowichan Band Duncan BC \$224,900, Crane River Band Crane River Man \$27,000, Cree Band Fort Chippewyan Alta \$48,400, Cree Housing Corp Val D'Or Qué \$364,651, Cross Lake Band Cross Lake Man \$123,802, Dakota Ojibway Tribal Council Brandon Man \$447,750, Dakota Plains Band Edwin Man \$32,785, Dauphin River Band Gypsumville Man \$51,345, Deer Lake Band Deer Lake Ont \$36,481, Dokis Band Monetteville Ont \$28,040, Ebb and Flow Band Ebb and Flow Man \$57,931, Eel Ground Band Newcastle NB \$78,021, Eel River Band Dalhousie NB \$46,579, English River Band Patuanak Sask \$33,520, Eskasoni Band Eskasoni NS \$180,072, Fairford Band Fairford Man \$129,923, Fisher River Band Koostatac Man \$192,328, Fort Alexander Band Fort Alexander Man \$69,750, CB Fort Georges Fort Georges Qué \$27,185, Ft Nelson Band Ft Nelson BC \$50,020, Fort Ware Band Ft Ware BC \$34,130, Fort William Band Thunder Bay Ont \$40,660, Fountain Lilloet BC \$30,268, Frog Lake Band Frog Lake Alta \$25,000, Garden Hill Band Island Lake Man \$60,700, Garden River Band Sault Ste Marie Ont \$31,319, Georgian Bay Tribal Council Toronto Ont \$38,009, Gitanmaax Band Council Hazelton BC \$34,840, Gitladamix Ney Aiyansh BC \$57,200, God's Lake Band God's Lake Man \$70,406, God's River Band God's River Man \$26,500, Gordon's Band Punichy Sask \$144,503, Grand Rapids Band Grand Rapids Man \$32,000, Grassy Narrows Band Kenora Ont \$150,070, CB Great White River Great White River Qué \$223,917, Gull Bay Band Armstrong Ont \$69,170, Hagwilget Band Council New Hazelton BC \$31,581, Halfway Band Wonowon BC \$39,285, Hartley Bay Hartley Bay BC \$67,300, Hesquiaht Band Tofino BC \$32,644, Hollow Water Band Wanipigon Man \$45,400, Homalco Stuart Island BC \$25,892, CB Hurons de Lorette Village des Hurons Qué \$236,087, Ingenika Band Ft St James BC \$48,280, Interlake Reserves Council Ashern Man \$39,300, Iroquois St Regis Cornwall Ont \$183,595, Island Lake Band Island Lake Sask \$36,486, Islington Band Kenora Ont \$160,744, Jackhead Band Dallas Man \$63,214, CB Kahnawake Caughnawaga Qué \$710,782, Kamloops Band Kamloops BC \$73,188, Keesekoos Band Kamsack Sask \$41,998, Kehewin Band Bonnyville Alta \$71,400, Kincolith Kincolith BC \$70,477, Kingfisher Lake Band Kingfisher Lake Ont \$41,346, Kingsclear Band Fredericton NB \$43,439, Kinistino Band Chagnoss Sask \$32,088, Kispiox Band Council Hazelton BC \$41,676, Kitamaat Kitamaat BC \$68,705, Kitasoo Band Klemtu BC \$163,220, Kitkatla Kitkatla BC \$76,030, Lac La Hache Band Lac La Hache Sask \$31,013, Lac La Ronge Band Lac La Ronge Sask \$293,955, CB Lac Simon Louvicourt Qué \$44,305, Lakalzap Greenville BC \$34,640, Lake Babine Band Burns Lake BC \$88,971, Lake Manitoba Band Voger Man \$36,203, Lake St Martin Band Gypsumville Man \$58,575, Lennox Island Band Lennox Island PEI \$85,579, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$168,300, Little Black River Band O'Hanley Man \$58,805, Little Grand Rapids Band Little Grand Rapids Man \$81,648, Little Pine Band Paynton Sask \$29,883, Little Red River Band Fox Lake Alta \$86,500, Little Saskatchewan Band Gypsumville Man \$57,190, Long Plain Band Edwin Man \$108,000, CB Long Point Winnewy River Qué \$26,848, Lower Nicola Band Merritt BC \$28,772, Lytton Band Lytton BC \$42,186, Manitoba Hydro Winnipeg Man \$145,000, CB Manouane Berthier Qué \$104,946, Marieval Community Education Centre Gragson Sask \$53,165, Mathias Colomb Band Pukatawagan Man \$78,018, CB Mémiska Matagami Qué \$28,353, Membertou Band Sydney NS \$39,439, Metlakatla Metlakatla BC \$25,314, CB Micmacs de Maria Bonaventure Qué \$28,541, CB Mingan Mingan Qué \$39,532, Mississauga of the Credit Hagersville Ont \$34,785, CB Mississini Baie du Poste Qué \$133,587, Mistawasis Band Leask Sask \$71,992, Mohawks Bay of Quinte Belleville Ont \$77,422, CB Montagnais du Lac St-Jean Pte-Bleue Qué \$151,750, CB Montagnais Schefferville Schefferville Qué \$71,930, Montreal Lake Band Montreal Lake Sask \$64,702, Moose Lake Band Moose Lake Man \$77,000, Moosomin Band Cochin Sask \$56,268, Moricetown Band Council Smithers

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

BC \$43,219, Mosquito Band Cando Sask \$62,697, Mount Currie Mount Currie BC \$296,300, Muscowpetung Band Edenwold Sask \$48,469, Muses Lake Band Leask Sask \$38,594, Musqueam Vancouver BC \$57,400, Nanaimo Band Nanaimo BC \$52,570, CB Natashquan Natashquan Qué \$32,649, Necoslie Band Ft St James BC \$32,653, Nelson House Band Nelson House Man \$138,783, Neskanilth Band Chase BC \$35,868, Nimpkish Band Alert Bay BC \$112,374, Nitihaht Band Port Alberni BC \$31,068, North Caribou Band North Caribou Ont \$198,606, North Thompson Band Barriere BC \$36,200, Northlands Band Brochet Man \$45,911, Norway House Band Norway House Man \$158,939, Northwest Angle No 37 Band Kenora Ont \$47,743, Nut Lake Band Rose Valley Sask \$45,650, Oak Lake Sioux Band Pipestone Man \$29,600, CB Obejiwan Obejiwan Qué \$116,038, Ocha Powace Band Broadview Sask \$25,397, CB Odanak Odanak Qué \$35,493, Ohiat Band Bamfield BC \$32,100, Okanagan Band Vernon BC \$39,348, One Arrow Band Batoche Sask \$50,570, Oneidas of the Thames Southwold Ont \$138,282, Onion Lake Band Lloydminster Sask \$187,126, Oxford House Band Oxford House Man \$80,030, Parry Island Parry Sound Ont \$89,510, Pasqua Band Fort Qu'Appelle Sask \$39,559, Paul Band Duffield Alta \$87,900, Peepeeekis Band Balcarres Sask \$64,727, Peguis Band Hodgson Man \$174,640, Peigan Band Standoff Alta \$116,695, Penelakut Band Chemainus BC \$30,600, Peter Ballantyne Band Pelican Narrows Sask \$171,642, Piapot Band Cupar Sask \$62,033, Pine Creek Band Campville Man \$73,784, Poplar River Band Negginan Man \$53,188, Port Simpson Port Simpson BC \$151,700, Portage La Loche Band La Loche Sask \$36,757, Poundmaker Band Kutniskie Sask \$62,630, Rainy River Band Emo Ont \$41,409, Red Bank Red Bank NB \$75,093, Red Earth Band Red Earth Sask \$97,473, Red Pheasant Band Cando Sask \$47,060, Red Sucker Lake Band Red Sucker Lake Man \$26,992, CB Restigouche Restigouche Qué \$129,502, CB River Desert Maniwaki Qué \$74,362, Rolling River Band Erickson Man \$68,400, Roseau River Band Gineu Man \$77,000, St Mary's Band Fredericton NB \$39,763, St Theresa Point Band St Theresa Point Man \$60,406, Sabaskong (Onegaming) Band Nestor Falls Ont \$31,792, Sachigo Band Sachigo Ont \$28,107, Saddle Lake Band No 125 Saddle Lake Alta \$243,700, Sandy Bay Band Marius Man \$86,000, Sandy Lake Band Sandy Lake Ont \$41,477, Saugeen Band Southampton Ont \$44,384, Saulteaux Band Cochin Sask \$26,183, Seabird Island Agassiz BC \$30,070, Sechelt Sechelt BC \$47,001, CB Sept-Îles Sept-Îles Qué \$40,150, Seton Lake Shalalth BC \$28,655, Shamattawa Band Shamattawa Man \$39,702, Sheshaht Band Port Alberni BC \$38,038, Shoal Lake Band Pakwaw Lake Sask \$67,009, Shoal Lake No 39 Band Kenora Ont \$55,371, Shoal Lake No 40 Band Kenora Ont \$28,610, Shoal River Band Pelican Rapids Man \$33,901, Shubenacadie Band Shubenacadie NS \$80,415, Sioux Valley Band Griswold Man \$47,000, Six Nations Band Ohsweken Ont \$139,000, Six Nations Traditional Hereditary Chiefs Oka Qué \$35,304, Skidegate Skidegate BC \$27,826, Sliammon Powell River BC \$120,399, James Smith Band Melfort Sask \$132,597, John Smith Band Melfort Sask \$64,608, Soda Creek Band Soda Creek BC \$25,504, Spanish River Band Massey Ont \$44,697, Split Lake Band Split Lake Man \$122,522, Squamish North Vancouver BC \$67,173, Standing Buffalo Fort Qu'Appelle Sask \$27,484, Stoney Creek Band Vanderhoof BC \$58,373, Stuart Trembleur Band Ft St James BC \$74,329, Sturgeon Lake Spruce Home Sask \$110,672, Sunchild Band Rocky Mountain House Alta \$25,700, Swan Lake Band Swan Lake Man \$41,000, Sweetgrass Band Gallivan Sask \$91,004, Takla Lake Band Ft St James BC \$46,743, Tallcree Band Fort Vermilion Alta \$296,400, The Pas Band The Pas Man \$143,257, Thunderchild Band Turtleford Sask \$74,465, Tobique Band Perth-Andover NB \$123,318, Tsulquate Band Port Hardy BC \$26,230, Ulkatcho Band Anahim Lake BC \$35,376, Upper Nicola Band Merritt BC \$28,772, Valley River Band Shortdale Man \$50,000, Wagmatcook Band Beddeck NS \$49,999, Wahpeton Band Prince Albert Sask \$135,694, Wasagamach Band Wasagamach Man \$208,464, CB Waswanipi Desmaraisville Qué \$30,321, Waterhen Band Skownan Man

\$29,801, Waterhen Lake Band Waterhen Lake Sask \$48,792, Waywayseecappo Band Rossburn Man \$78,000, West Bay Band West Bay Ont \$79,678, CB Weymontachie Cte Lavolette Qué \$133,824, Whitefish Bay Band Kenora Ont \$141,824, Whitefish Lake Band No 128 Goodfish Lake Alta \$158,300, Whycocomagh Band Whycocomagh NS \$55,360, Wikwemikong Band Wikwemikong Ont \$114,681, Williams Lake Band Williams Lake BC \$29,525, Woodstock Band Woodstock NB \$25,070, York Factory Band Ilford Man \$32,249.

Special Indian Constable Program \$2,151,792—Solicitor General of Ontario Toronto Ont \$2,095,693.

Contributions to Indian Bands and Inuit settlements for administrative overhead costs \$30,260,276—Abegweit Band Cornwall PEI \$66,510, CB Abitibiwinni Amos Qué \$56,431, Adams Lake Band Chase BC \$49,600, Afton Band Antigonish NS \$66,836, Ahousaht Band Ahousaht BC \$64,800, Alderville Roseneath Ont \$35,850, Alexis Creek Band Chilanko Forks BC \$38,230, Algongians Golden Lake Golden Lake Ont \$46,074, Alkali Lake Band Alkali Lake BC \$73,034, Anaham Band Alexis Creek BC \$55,937, Assoc of the Tahltans Smithers BC \$31,445, Athabasca Tribal Council Fort McMurray Alta \$65,000, Attawapiskat Band Attawapiskat Ont \$49,188, Peter Ballantyne Band Pelican Narrows Sask \$183,103, Barrens Land Band Brochet Man \$49,567, Batchewana Band Sault Ste Marie Ont \$47,680, Beady's Band Duck Lake Sask \$95,050, Beausoleil Beausoleil Ont \$48,492, Beaver Lake Lac La Biche Alta \$90,900, Bella Coala Band Bella Coala BC \$142,220, Bella Bella Band Waglisla BC \$166,800, Berens River Band Berens River Man \$60,042, CB Bersimis Bersimis Qué \$130,602, Joseph Bighead Band Pierceland Sask \$28,353, Big Cove Band Big Cove NB \$139,462, Big Grassy Morson Ont \$41,002, Bigstone Cree Band Desmarais Alta \$624,622, Big Trout Lake Band Big Trout Ont \$58,661, Birdtail Sioux Band Beaulah Man \$64,800, Blackfoot Band Gleichen Alta \$202,400, Blood Band Cardston Alta \$179,625, Bloodvein Band Bloodvein Man \$50,842, Bonaparte Band Cache Creek BC \$38,850, Boyer River Band High Level Alta \$38,800, Brokenhead Band Scatteredbury Man \$54,000, Buffalo River Band Buffalo River Sask \$28,925, Burnt Church Band Legaceville NB \$85,626, Canin Lake Band 100 Mile House BC \$69,337, Canoe Creek Band Dog Creek BC \$25,368, Canoe Lake Band Canoe Narrows Sask \$74,275, Canyon City Canyon City BC \$50,510, Cape Mudge Band Quathiasi Creek BC \$35,800, Chapel Island Band St Peter's NS \$85,890, Chemainus Band Ladysmith BC \$54,331, Chehalis Agassiz BC \$57,350, Chemawin Band Easterville Man \$75,855, Chilliwack Sardis BC \$56,200, Chippewas of Kettle Point Forest Ont \$49,782, Nawash Warton Ont \$43,100, Rama Orillia Ont \$43,054, The Thames Muncey Ont \$72,756, Churchill Band Churchill Man \$51,339, Cold Lake Band Grand Centre Alta \$267,762, Coldwater Band Merritt BC \$36,600, Conseil Attikamek-Montagnais Loretteville Qué \$350,885, Constance Lake Band Calstock Ont \$85,100, Cook's Ferry Band Merritt BC \$36,230, Cote Band Kamaskat Sask \$75,481, Couchiching Band Fort Frances Ont \$61,984, Cowessess Band Broadview Sask \$28,560, Cowichan Band Duncan BC \$158,800, Crane River Band Crane River Man \$48,600, Cree Band Fort Chippewyan Alta \$188,400, Cree Regional Authority Val D'Or Qué \$27,770, Cross Lake Band Cross Lake Man \$128,061, Cumberland House Band Cumberland House Sask \$26,480, Curve Lake Curve Lake Ont \$80,656, Dakota Plains Band Edwin Man \$49,900, Dakota Tipi Band Portage La Prairie Man \$43,500, Dauphin River Band Gypsumville Man \$36,598, Day Star Band Punnicish Sask \$27,892, Dene Tha' Band Chateh Alta \$1,139,911, Dokis Band Monetteville Ont \$29,571, Eagle Lake Band Kenora Ont \$29,800, CB Eastmain Qué \$28,770, Ebb and Flow Band Ebb and Flow Man \$131,600, Eel Ground Band Newcastle NB \$90,842, Eel River Band Dalhousie NB \$69,250, English River Band Patuanak Sask \$31,342, Eskasoni Band Eskasoni NS \$157,208, Fairford Band Fairford Man \$123,008, Fisher River Band Koostatak Man \$111,250, Fishing Lake Band Wadena Sask \$34,936, Flying Dust

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Band Meadow Lake Sask \$33,066, Fort Alexander Band Fort Alexander Man \$77,800, Fort Chipewyan Band Fort Chipewyan Alta \$36,400, CB Fort Georges Fort Georges Qué \$37,788, Fort Hope Band Fort Hope Ont \$87,140, Fort McKay Band Fort McKay Alta \$42,100, Ft Nelson Band Ft Nelson BC \$27,828, Fort Resolution Band Council Fort Resolution NWT \$25,992, Fort Severn Fort Severn Ont \$29,344, Fort Vermilion Tribal Council High Level Alta \$55,000, Fort William Band Thunder Bay Ont \$45,802, Fox Lake Band Gillam Man \$49,734, Frog Lake Band Frog Lake Alta \$230,442, Garden Hill Band Island Lake Man \$123,383, Garden River Band Sault Ste Marie Ont \$83,977, Gitanmaax Band Council Hazelton BC \$56,715, Gitlakdamix New Aiyansh BC \$104,246, Glen Vowell Band Council Hazelton BC \$32,169, God's Lake Band God's Lake Narrows Man \$115,042, God's River Band God's River Man \$50,842, Gordon's Band Punichy Sask \$63,982, Grand Rapids Band Grand Rapids Man \$63,831, Grassy Narrows Band Kenora Ont \$38,780, Hagwilt Band Council New Hazelton BC \$46,058, Hartley Bay Hartley Bay BC \$61,702, Heart Lake Band Heart Lake Alta \$79,900, Heron Bay Band Heron Bay Ont \$26,100, Hesquiaht Band Tofino BC \$28,800, Hollow Water Band Wanipigow Man \$52,873, Hope Hope BC \$32,818, CB Hurons de Lorette Village des Hurons Qué \$68,226, Iskut Iskut BC \$42,468, Islington Band Kenora Ont \$49,800, Jackhead Band Dallas Man \$52,895, Janvier Band Chard Alta \$69,220, Kah Kewistahaw Band Broadview Sask \$31,700, CB Kahnawake Caughnawaga Qué \$315,901, Kamloops Band Kamloops BC \$48,313, Kasabonika Lake Band Kasabonika Ont \$27,104, Keesekooske Band Kamsack Sask \$174,996, Keesekoowen Band Elphinstone Man \$46,300, Kehewin Band Bonnyville Alta \$202,525, Kincolith Kincolith BC \$52,381, Kingsclear Band Fredericton NB \$151,387, Kinistino Band Chagoneess Sask \$28,104, CB Kipawa Kipawa Qué \$26,459, Kispiox Band Council Hazelton BC \$99,629, Kitamaat Kitamaat BC \$99,598, Kitasoo Band Klenmu BC \$59,800, Kitkatla Kitkatla BC \$82,514, Kitsgukla Band Council South Hazelton BC \$72,965, Lac La Croix Band Lac La Croix Ont \$48,225, Lac La Hache Band Wollastone Lake Sask \$25,416, Lac La Ronge Band Lac La Ronge Sask \$183,336, CB Lac Simon Louvicoirt Qué \$32,660, Lakalzap Greenville BC \$69,340, Lake Babine Band Burns Lake BC \$99,566, Lake Manitoba Band Vogar Man \$88,300, Lake St Martin Band Gypsumville Man \$58,255, Lennox Island Band Lennox Island PEI \$67,253, Lesser Slave Lake Indian Regional Council Slave Lake Alta \$1,211,599, Lilloet Lilloet BC \$87,980, Little Black River Band O'Hanley Man \$38,088, Little Grand Rapids Band Little Grand Rapids Man \$61,232, Little Pine Band Paynton Sask \$29,405, Little Red River Band Fox Lake Alta \$159,800, Little Saskatchewan Band Gypsumville Man \$52,000, Little Shuswap Band Chase BC \$26,587, Long Lake \$8 Band Longlac Ont \$47,300, Long Plains Band Edwin Man \$148,700, CB Long Point Winneway River Qué \$44,120, Lower Nicola Band Merritt BC \$53,100, Lower Similkameen Band Keremeos BC \$41,360, Lubicon Lake Band Peace River Alta \$81,792, Lytton Band Lytton BC \$60,262, Makwa Shagaiechan Band Loon Lake Sask \$29,184, Manitoba Indian Education Board Winnipeg Man \$60,000, CB Manouane Berthier Qué \$51,013, Masset Masset BC \$144,272, Mathias Colomb Band Pukatawagan Man \$77,942, Meadow Lake District Chief is Joint Venture Meadow Lake Sask \$55,104, Membertou Band Sydney NS \$77,501, CB Micmacs de Maria Bonaventure Qué \$55,847, Millbrook Band Truro NS \$78,013, CB Mingan Mingan Qué \$26,565, Mississauga Band Blind River Ont \$30,418, CB Mistissini Baie du Poste Qué \$54,256, Mistawasis Band Leask Sask \$31,772, Mohawks Bay of Quinte Belleville Ont \$62,320, CB Montagnais des Escoumins Les Escoumins Qué \$30,400, CB Montagnais du Lac St-Jean Pte-Bleue Qué \$271,061, CB Montagnais Schefferville Schefferville Qué \$51,130, Montreal Lake Band Montreal Lake Sask \$74,128, Moose Band Moose Factory Ont \$77,769, Moose Lake Band Moose Lake Man \$62,895, Moosomin Band Cochin Sask \$43,486, Moravian of the Thames Thamesville Ont \$32,848, Moricetown Band Council Smithers BC

\$80,674, Mosquito Band Cando Sask \$36,309, Mount Currie Mount Currie BC \$126,632, Muskeg Lake Band Leask Sask \$84,940, Musqueam Vancouver BC \$71,580, Naicatchewenin Devlin Ont \$32,810, Nanaimo Band Nanaimo BC \$64,800, CB Naskapis de Schefferville Schefferville Qué \$44,023, CB Natashquan Natashquan Qué \$25,860, Necolise Band Ft St James BC \$74,458, Nelson House Band Nelson House Man \$127,113, Nemaiah Valley Band Nemaiah Valley BC \$35,346, Neskanlith Band Chase BC \$40,175, Newport Band Cochrane Ont \$47,520, Nicicousemenecaning Band Fort Frances Ont \$33,509, Nimpkish Band Alert Bay BC \$264,000, Nipissing Band Sturgeon Falls Ont \$33,443, Nisgha Tribal Council New Aiyansh BC \$178,613, Nitinaht Band Port Alberni BC \$25,800, North Coast Tribal Council Prince Rupert BC \$310,000, North Thompson Band Barriere BC \$36,955, Northlands Band Brochet Man \$77,267, Norway House Band Norway House Man \$145,596, Nut Lake Band Rose Valley Sask \$52,986, Okla Lake Sioux Band Pipestone Man \$71,800, CB Obejiwan Obejiwan Qué \$43,729, Ochapowace Band Broadview Sask \$38,068, CB Oka Six Nations Traditional Hereditary Chiefs Oka Qué \$45,730, Okanagan Band Vernon BC \$61,600, CB Old Factory Old Factory Qué \$36,800, One Arrow Band Batoche Sask \$42,323, Onceidas of the Thames Southwold Ont \$80,614, Onion Lake Band Lloydminster Sask \$178,665, Oromocto Band Oromocto NB \$40,572, Ososyos Band Oliver BC \$38,012, Oxford House Band Oxford House Man \$101,142, Pabineau Band Bathurst NB \$33,040, Parry Island Parry Sound Ont \$41,606, Pasqua Band Fort Qu'Appelle Sask \$48,468, Paul Band Duffield Alta \$35,000, Pavilion Cache Creek BC \$31,800, Peepekisish Band Balcarres Sask \$35,098, Peguis Band Hodgson Man \$173,800, Peigan Band Standoff Alta \$77,978, Penelakut Band Chemainus BC \$45,578, Pentiction Band Pentiction BC \$42,300, Piapot Band Cupar Sask \$65,545, Pic Mobert Band White River Ont \$78,393, Pictou Landing Band New Glasgow NS \$68,790, Pikangikum Band Pikangikum Ont \$46,687, Pine Creek Band Camperville Man \$67,900, Poorman Band Quinton Sask \$60,500, Poplar River Band Neginnan Man \$50,921, Port Simpson Port Simpson BC \$114,866, Poundmaker Band Cutknife Sask \$37,641, Rainy River Band Emo Ont \$44,584, Red Bank Band Red Bank NB \$69,236, Red Earth Band Red Earth Sask \$55,068, Red Earth/Shoal Lake Education Authority Red Earth Sask \$32,816, Red Sucker Lake Band Red Sucker Lake Man \$95,035, CB Restigouche Restigouche Qué \$141,238, CB River Desert Maniwaki Qué \$46,733, Rocky Bay MacDiarmid Ont \$76,865, Rolling River Band Erickson Man \$58,100, CB Romaine La Romaine Qué \$27,410, Roseau River Band Ginev Man \$117,800, CB Rupert House Rupert House Qué \$43,975, St Mary's Band Fredericton NB \$65,375, St Regis Cornwall Ont \$162,601, St Theresa Point Band St Theresa Point Man \$106,631, Sabaskong (Onegaming) Band Nestor Falls Ont \$46,879, Saddle Lake Band No 125 Saddle Lake Alta \$107,000, Sandy Bay Band Marius Man \$148,400, Sarcee Band Calgary Alta \$113,707, Saugen Band Southampton Ont \$43,332, Saul-teaux Band Cochin Sask \$56,429, Seabird Island Agassiz BC \$57,531, Sechelt Sechelt BC \$58,417, Seine River Band Mine Centre Ont \$44,800, CB Sept-Îles Sept-Îles Qué \$35,026, Serpent River Band Cutler Ont \$29,800, Seton Lake Shalalth BC \$43,800, Shamattawa Band Shamattawa Man \$54,861, Sheshaht Band Port Alberni BC \$48,800, Shoal Lake Band Pakwaw Lake Sask \$34,125, Shoal Lake No 39 Band Kenora Ont \$36,810, Shoal Lake No 40 Band Kenora Ont \$28,866, Shoal River Band Pelican Rapids Man \$51,395, Shubenacadie Band Shubenacadie NS \$170,778, Sioux Valley Band Griswold Man \$100,300, Six Nations Band Oshweken Ont \$91,800, Skidegate Skidegate BC \$63,248, Sliammon Powell River BC \$36,700, James Smith Band Melfort Sask \$95,704, John Smith Band Prince Albert Sask \$72,563, Spallumcheen Band Enderby BC \$65,856, Spanish River Band Massey Ont \$98,542, Split Lake Band Split Lake Man \$102,055, Squamish North Vancouver BC \$86,800, Standing Buffalo Band Fort Qu'Appelle Sask \$25,200, Stoney Creek Band Vanderhoof BC \$62,560, Stoney Rapids Band Black Lake Sask

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

\$39,400, Stuart Trembleur Band Ft St James BC \$94,401, Sturgeon Lake Band Spruce Home Sask \$56,449, Sucker Creek Band Little Current Ont \$29,493, Sunchild Band Morely Alta \$26,000, Swan Lake Band Swan Lake Man \$102,566, Sweet Grass Band Gallivan Sask \$41,621, Tahltan Telegraph Creek BC \$38,800, Takla Lake Band Ft St James BC \$35,770, Tallcree Band Fort Vermilion Alta \$67,700, CB Témiscaming Témiscaming Qué \$44,301, The Pas Band The Pas Man \$171,074, Thunderchild Band Turtleford Sask \$69,327, Tobique Band Perth-Andover NB \$164,832, Tribal Chiefs Assoc of Northeastern Alberta St Paul Alta \$65,000, Tsa-iltit Band Brentwood Bay BC \$39,800, Tsa-wout Band Saanichton BC \$30,800, Tsulquate Band Port Hardy BC \$29,800, Turnor Lake Band Turnor Lake Sask \$26,922, Ulkatcho Band Anahim Lake BC \$52,310, Upper Nicola Band Merritt BC \$53,100, Valley River Band Shortdale Man \$46,100, Wagmatcook Band Beddecke NS \$78,270, Wahpeton Band Prince Albert Sask \$48,659, Walpole Island Wallaceburg Ont \$88,149, Wasagamach Band Wasagamach Man \$114,033, CB Waswanipi Desmaraisville Qué \$42,021, Waterhen Band Skownan Man \$64,200, Waterhen Lake Band Waterhen Lake Sask \$38,426, Waywayseecappo Band Rosburn Man \$116,000, Westbank Band Westbank BC \$58,481, West Bay Band West Bay Ont \$89,790, CB Weymontachie Cte Laviolette Qué \$43,675, White Bear Band Carlyle Sask \$45,185, Whitefish Bay Band Kenora Ont \$79,270, Whitefish Lake Band Naughton Ont \$29,266, Whitefish Lake Band No 128 Goodfish Lake Alta \$166,200, Whitefish River Band Birch Island Ont \$36,674, Whycocomagh NS \$83,800, Wikwemikong Band Wikwemikong Ont \$236,398, Williams Lake Band Williams Lake BC \$30,121, Woodstock Band Woodstock NB \$64,573, Wunnimin Lake Ont \$28,058, Yellowhead Tribal Council Edmonton Alta \$138,663, York Factory Band Ilford Man \$38,372.

Contributions to Indian Bands and Inuit settlements for local development planning \$6,604,312—Alexis Band Gleanis Alta \$25,000, Assoc of United Tahltans Cassiar BC \$150,000, Athabasca Tribal Council Fort McMurray Alta \$102,000, Beausoleil Band Penetanguishene Ont \$54,632, Bella Coola District Council Bella Coola BC \$65,544, Bella Bella Band Waglisla BC \$151,355, Bigstone Cree Band Desmarais Alta \$30,000, Blood Band Cardston Alta \$116,196, Cold Lake Band Grand Centre Alta \$26,000, Confédération des Indiens du Québec Caughnawaga Qué \$28,000, Constance Lake Band Constance Lake Ont \$98,500, Cook's Ferry Band Merritt BC \$26,600, Crane River Band Crane River Man \$30,000, Cree Band Fort Chipewyan Alta \$25,000, Cree Housing Corp Val D'Or Qué \$77,625, Cree Regional Authority Val D'Or Qué \$30,000, Cross Lake Band Cross Lake Man \$34,621, Dene Tha' Band Chateh Alta \$25,000, District Management Assoc North Battleford Sask \$50,000, File Hills Socio-Development Balcarres Sask \$28,487, Flying Dust Band Meadow Lake Sask \$52,850, Fort Chipewyan Band Fort Chipewyan Alta \$25,000, Fort McKay Band Fort McKay Alta \$90,000, Fort McMurray Band Fort McMurray Alta \$50,000, Fountain Lillooet BC \$31,579, Frog Lake Band Frog Lake Alta \$26,800, Garden River Band Sault Ste Marie Ont \$99,700, Georgian Bay Tribal Council Midland Ont \$27,100, Grand Council Treaty # 9 Timmins Ont \$185,999, Islington Band Kenora Ont \$45,000, Kitsumkaluon Indian Band Terrace BC \$49,500, Lac La Croix Band Lac La Croix Ont \$25,000, Laes des Milles Laes Band Upsala Ont \$63,600, La Ronge Band La Ronge Sask \$34,330, Lesser Slave Lake Indian Regional Co Slave Lake Alta \$40,000, Lower Similkameen Band Keremeos BC \$37,948, Lubicon Lake Band Peace River Alta \$30,000, Mattagami Band Gogama Ont \$96,250, Meadow Lake District Meadow Lake Sask \$40,000, Moose Lake Band Moose Lake Man \$134,000, Mount Currie Mount Currie BC \$56,236, Musqueam Vancouver BC \$76,000, Neskanilth Band Chase BC \$40,000, Nimpkish Band Alert Bay BC \$116,144, North Thompson Band Barrière BC

\$26,160, Northern Flood Committee Winnipeg Man \$87,000, Nuu-chah-nulth Tribal Council Port Alberni BC \$340,959, Okanagan Band Vernon BC \$42,251, Osoyoos Band Oliver BC \$26,400, Paul Band Duffield Alta \$25,000, Peigan Band Brochet Alta \$143,000, Pine Creek Band Camperville Man \$43,000, Port Simpson Indian Band Port Simpson BC \$125,024, Qu'Appelle Valley Indian Development Authority Regina Sask \$150,000, Roseau River Band Ginew Man \$25,768, Saddle Lake Band No 125 Saddle Lake Alta \$25,000, Saulteau Band Cochin Sask \$63,850, Scowitiz Lake Erroch BC \$112,381, Sechelt Band Sechelt BC \$77,229, Skwah Chilliwack BC \$80,000, South Island District Council Mill Bay BC \$111,300, The Kitamaat Band Kitamaat BC \$39,000, The Pas Band The Pas Man \$25,000, Tribal Chiefs Assoc St Paul Alta \$75,000, Tribal Chief Assoc of Northwest Territories Yellowknife NWT \$75,000, Wasagamack Band Wasagamack Man \$30,300, Waterhen Band Skownan Man \$35,000, Wikwemikong Band Wikwemikong Ont \$25,000.

Contributions to Indian associations for policy development and consultation \$13,433,811—Assoc des Chefs de Conseil Algonquins Val D'Or Qué \$98,000, Assoc of Iroquois and Allied Indians Toronto Ont \$281,248, CB Algonquins Val D'Or Qué \$30,000, Bella Coola District Council Bella Coola BC \$31,060, Cariboo Tribal Council Williams Lake BC \$452,909, Carrier Sekani Tribal Assoc Prince George BC \$202,439, Chiefs of Ontario Toronto Ont \$370,612, Coldwater Band Merritt BC \$138,863, Confederation of Indians of Quebec Caughnawaga Qué \$37,000, Conseil Attikamek Montagnais Loretteville Qué \$92,890, Conseil Attikamek-Montagnais Village des Hurons Qué \$37,000, Conseil de la Police Amérindienne Pointe-Bleue Qué \$40,000, Council for Yukon Indians Whitehorse YT \$47,200, Dakota Ojibway Tribal Council Brandon Man \$526,872, Dene Nation Box 2338 Yellowknife NWT \$152,471, Dene Nation of Northwest Territories Yellowknife NWT \$25,000, Federation of Saskatchewan Indians Prince Albert Sask \$715,345, Federation of Saskatchewan Indians Regina Sask \$248,945, Four Nations Confederacy Winnipeg Man \$256,027, Georgian Bay Tribal Council Midland Ont \$40,541, Gitksan-Carrier Tribal Council Hazelton BC \$125,000, Gitksan-Carrier Tribal Council Hazelton BC \$172,559, Grand Council Treaty No 3 Toronto Ont \$377,102, Grand Council Treaty No 9 Toronto Ont \$428,032, Hiawatha Keene Ont \$28,918, Indian Assoc of Alberta Edmonton Alta \$1,175,655, Indian Commission of Ontario Toronto Ont \$118,833, Interlake Reserves Development Council Ashern Man \$198,715, Keewatin Tribal Council Thompson Man \$194,573, Kootenay Indian Area Council Cranbrook BC \$230,000, Kwakiutl District Council Alert Bay BC \$340,600, Manitoba Keewatowin Okimakanak Thompson Man \$62,768, Native Brotherhood of BC Vancouver BC \$130,000, Native Communications Society of Western NWT Box 1919 Yellowknife NWT \$26,994, Neskanilth Band Chase BC \$231,438, North Coast Tribal Council Prince Rupert BC \$79,554, Ont Regional Liaison Council Toronto Ont \$265,626, Northern Flood Committee Winnipeg Man \$195,935, Nuu-chah-nulth Tribal Council Port Alberni BC \$119,000, Pavilion Chase Creek BC \$29,324, Penticton Band Penticton BC \$157,000, Rainy Lake Region Tribal Chiefs Inc Fort Frances Ont \$42,900, Sask Indian Women's Assoc Regina Sask \$40,167, Scowitiz Lake Erroch BC \$25,543, Six Nations Band Council Ashineham Ont \$31,000, South Cariboo Area Council Cache Creek BC \$94,800, South East Resource Development Council Winnipeg Man \$312,478, Swampy Cree Tribal Council The Pas Man \$279,282, The Albion Vancouver BC \$188,373, Trent University Peterborough Ont \$27,000, Union of British Columbia Indian Chiefs Vancouver BC \$453,257, Union of New Brunswick Indians Fredericton NB \$356,509, Union of Nova Scotia Indians Sydney NS \$315,846, Union of Ontario Indians Toronto Ont \$770,081, United Native Nations Vancouver BC \$25,000, University of Manitoba Winnipeg Man \$30,000, Western Region Tribal Council Dauphin Man \$249,764, York University Toronto Ont \$75,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

NORTHERN AFFAIRS PROGRAM \$357,635,615

Grant to individuals or organizations for the advancement of Indian and Inuit culture \$30,000

Grants to universities and others for northern research and northern scientific research expeditions \$425,000—Universities: McGill Montréal Qué \$41,000, McMaster Hamilton Ont \$26,000, Memorial St John's Nfld \$30,000, Laval Québec Qué \$44,500, Alberta Edmonton Alta \$36,000, Montréal (École Polytechnique) Montréal Qué \$28,500, British Columbia Vancouver BC \$29,000, Manitoba Winnipeg Man \$36,000, Saskatchewan Saskatoon Sask \$40,000, Toronto Toronto Ont \$28,000.

Grant to the Association of Canadian Universities for northern studies for the purpose of coordinating the northern scientific activities of Canadian Universities \$150,000—Assoc of Canadian Universities Ottawa Ont \$150,000.

Grant to Canadian Universities and institutes for northern scientific research training \$100,000

Grant to the city of Whitehorse to assist in the establishment of the Yukon Pipeline Impact Information Centre \$18,750

Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the territory \$12,000

Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analyses of northern issues and the proposals of government and industry relating to these issues \$50,000—Canadian Arctic Resources Ottawa Ont \$50,000.

Grant—Sixth International Conference Port and Ocean Engineering \$5,000

Grant—Canadian Institute of Resources Law—To assist in advancing the law relating to Canada's natural resources \$10,000

Grants for \$10,000 to the British Columbia and Yukon Chamber of Mines—\$7,500 to the Alberta Chamber of Resources—\$20,000 to the Yukon Chamber of Mines—\$20,000 to the Northwest Territories Chamber of Mines to assist in the operation of Prospectors' Training Courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits \$57,500

Grants of \$5,000 to the Territories Accident Prevention Association and \$1,500 to the Northwest Territories Mine Safety Association \$6,500

Grant to the Yukon Prospector's Association \$2,000

Grants to prospectors in accordance with terms and conditions approved by the Governor in Council \$37,001

Contribution to the government of the NWT for hospital care of Indians and Inuit \$6,828,000—Government of the NWT Yellowknife NWT \$6,828,000.

Contribution to the government of the Yukon for hospital care of Indians \$1,139,000—Government of the Yukon Territory Whitehorse YT \$1,139,000.

Contribution to the government of the NWT for medicare of Indians and Inuit \$982,292—Government of the NWT Yellowknife NWT \$982,292.

Contribution to the government of the Yukon for medicare of Indians \$373,000—Government of the Yukon Territory Whitehorse YT \$373,000.

Contribution to the government of the Yukon for low-income rental-purchase housing \$208,000—Government of the Yukon Territory Whitehorse YT \$208,000.

Contribution to the Inuit for the purpose of furthering economic development among Inuit people \$1,649,358—La Federation des Cooperatives du Québec Montréal Qué \$278,000, Canadian Arctic Producers Cooperative \$1,337,568.

Contribution to Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development \$73,758—Métis Assoc of NWT \$39,530.

Contribution to the Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program \$396,000—Inuit Cultural Institute Eskimo Point NWT \$350,000, Labrador Inuit Assoc Nain Labrador \$46,000.

Contribution to Tagramiut Nipingat for a pilot project involving a multi-faceted communications systems \$55,500—Tagramiut Nipingat Inc Salluit Qué \$55,500.

Contribution to Inuit Associations for the purpose of providing a television and broadcasting service to Inuit communities in the Northwest Territories and Northern Quebec \$1,700,000—Tagramiut Nipingat Inc Salluit Qué \$723,000, Inuit Broadcasting Corp Ottawa Ont \$977,000.

Summer Student Youth Employment \$6,988

Contribution—Association of Canadian Universities for Northern Studies for the International Symposium on Renewable Resources and the economy of the North \$10,088

Contribution to Inuit Tapirisat of Canada for a pilot project involving a multi-faceted communication system \$168,643—Inuit Tapirisat of Canada Ottawa Ont \$168,643.

Contribution to the government of the NWT to subsidize non-government domestic power consumers primarily in diesel-serviced northern communities \$400,000—Government of the NWT Yellowknife NWT \$400,000.

Contribution to the government of the Yukon to subsidize non-government domestic power consumers primarily in diesel-serviced northern communities \$513,000—Government of the Yukon Territory Whitehorse YT \$513,000

Contribution to the government of the Yukon under an interim subsidiary agreement on tourism development in the Yukon \$535,709—Yukon Tourist Development Whitehorse YT \$535,709.

Contribution to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals \$431,000—Department of Environment Hull Qué \$80,500, Inuit Tapirisat of Canada Ottawa Ont \$296,500, Labrador Inuit Assoc Nain Labrador \$54,000.

Contribution—Council for Yukon Indians to assist in training and employment liaison for native peoples \$40,002—Council for Yukon Indians Whitehorse YT \$40,002.

Contribution to Dene Nation and the Government of the Northwest Territories for programs designed to enhance benefits from the Norman Wells oil field expansion and pipeline project \$1,124,000—Dene Nation Yellowknife NWT \$1,124,000.

Contribution to Governments of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities \$61,216—Government of the NWT Yellowknife NWT \$35,000, Government of the Yukon Territory Whitehorse YT \$26,216.

Contribution to the Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities \$133,066—

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Government of the NWT Yellowknife NWT \$58,066, Government of the YT Whitehorse YT \$75,000.

Contributions to the Governments of the Yukon and Northwest Territories to support non-government domestic power consumers primarily in diesel serviced northern communities \$343,650—Government of the NWT Yellowknife NWT \$327,523.

Contribution to Dene Nation to enable it and the Metis associations to provide advice to the Department in wildfire management matters \$151,000—Dene Nation Yellowknife NWT \$151,000.

Contribution to the Yukon Native Construction Association to assist in funding of the professional program manager and related administrative costs for the Yukon Construction Company \$7,598

Contribution to the government of the Northwest Territories for reconstruction of northern roads \$3,341,455—Government of the NWT Yellowknife NWT \$3,341,455.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$200,158,541—Government of the NWT Yellowknife NWT \$200,158,541.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$39,913,000—Government of the Yukon Territory Whitehorse YT \$39,913,000.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories such agreement to provide for payments for capital expenditures in the Northwest Territories and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$73,755,000—Government of the NWT Yellowknife NWT \$73,755,000.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory such agreement to provide for payments for capital expenditures in the Yukon Territory and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) \$22,233,000—Government of the Yukon Territory Whitehorse YT \$22,233,000.

NATIVE CLAIMS PROGRAM \$18,346,684

Grants to Indian bands for specific land claims \$14,409,118—Penticton Indian Band Penticton BC \$13,217,119.

Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement \$1,380,105—Cree Regional Authority Mistassini Qué \$828,188, Makvik Corp Fort Chimo Qué \$551,917.

Contribution to native claimants for preparation and submission of claims \$2,192,461—Assoc of Iroquois and Allied Indians Ottawa Ont \$147,500, Confederation of Indians of Québec Caughnawaga Qué \$90,000, Conseil Attikamek-Montagnais Village des Hurons Qué \$79,925, Federation of Saskatchewan Indians Prince Albert Sask \$325,000, Four Nations Confederacy Winnipeg Man \$281,000, Grand Council Treaty #3 Kenora Ont \$80,000, Grand Council Treaty #9 Timmins Ont \$100,000, Indian Assoc of Alberta Edmonton Alta \$292,000, National Indian Brotherhood Ottawa Ont \$50,000, Ontario Reserve Assoc Brantford Ont \$50,000, Union of BC Indians North Vancouver BC \$250,000, Union of New Brunswick Indians Fredericton NB \$76,036, Union of Nova Scotia Indians Sidney NS \$85,000, Union of Ontario Indians Toronto Ont \$261,000.

Contribution to the British Columbia Indian bands to support the negotiating process in the cut-off lands claim \$365,000—Alexandria Indian Band Alexandria BC \$25,000, Beecher Bay Indian Band Sooke BC \$25,000, Chemainus Indian Band Ladysmith BC \$25,000, Clinton Indian Band Kamloops BC \$25,000, Kincolith Indian Band Kincolith BC \$25,000, Metlakatla Indian Band Metlakatla BC \$25,000, Okanagan Indian Band Vernon BC \$25,000, Osoyoos Indian Band Oliver BC \$25,000, Penticton Indian Band Penticton BC \$25,000, Seton Lake Indian Band Shalaht BC \$25,000, Sheasht Indian Band Port Alberni BC \$25,000, Westbank Indian Band Westbank BC \$25,000, Squamish Indian Band Squamish BC \$25,000.

INDUSTRY, TRADE AND COMMERCE \$618,089,792

Department \$613,321,792

TRADE-INDUSTRIAL PROGRAM \$476,051,536

Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes \$228,895—Alberta Masonry Institute Calgary Alta \$100,000, University of Ottawa Ottawa Ont \$30,000, University of Toronto Toronto Ont \$98,895.

Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry \$15,000

Grants, scholarships, bursaries and awards to promote industrial design \$194,994

Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada \$212,955—Canadian Institute of Metalworking Hamilton Ont \$61,000, University of Waterloo Waterloo Ont \$27,500.

Grants and fellowships to advance the management capabilities and practices of Canadian Industry \$309,708—Universities: Dalhousie Halifax NS \$50,000, l'École des Hautes Études Commerciales Montréal Qué \$25,189, Laval Ste Foy Qué \$30,000, Alberta Edmonton Alta \$30,000, Western Ontario London Ont \$32,500.

INDUSTRY, TRADE AND COMMERCE—Continued

Grant to the Tex-Scope Foundation of CEGEP Bourchemin of St Hyacinthe to assist students specializing in textile management and technology courses \$15,000

Grant to the Wentworth Foundation of the Mohawk College of Applied Arts and Technology of Hamilton to assist students specializing in textile management and technology courses \$15,000

Grant to the Canadian Asbestos Information Centre Montreal Que \$400,000

Contributions to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and service industries in Canada, including contributions under the Enterprise Development Program \$134,665,057—Contributions to Ker-Train Systems Ltd Kingston Ont \$139,230; Contributions to Shieldings Investments Ltd Toronto Ont \$140,257; Contributions to the Urban Transit Authority of British Columbia Vancouver BC \$60,000,000; Contributions under the Canadian Industrial Renewal Board Regulations \$66,750—Dawtex Industries Toronto Ont \$28,275; Contributions to the Special Electronics Fund \$8,491,617—Central Dynamics Ltd Pointe Claire Que \$250,417, Gen-Tex Ltd Ste-Foy Que \$81,957, Mitel Corp Ltd Kanata Ont \$7,861,754; Contribution to the Teldon Program \$1,224,672—Norpak Ltd Pakenham Ont \$1,224,672; Contributions to the Joint Canadian Steel Industry/European Coal and Steel Community Research Program \$27,050—Dofasco Inc Hamilton Ont \$27,050; Contributions under the Product Development Management Program \$327,560—BC Research Council Vancouver BC \$74,800, Department of Development of Nova Scotia Halifax NS \$39,880, New Brunswick Department of Commerce and Development Fredericton NB \$35,456, Province of Ontario Toronto Ont \$150,235; Contribution to the Industry and Labour Adjustment Program \$2,407,238—Centrelire (Windsor) Ltd Windsor Ont \$172,154, Holiday Juice Ltd Windsor Ont \$93,878, Huron Steel Prod Ltd Windsor Ont \$434,916, Kendan Manufacturing Ltd Windsor Ont \$154,935, Maple Roll Leaf Co Ltd Windsor Ont \$42,058, MRA-Marine Products Ltd Toronto Ont \$351,018, Papier Cascades Inc Kingsey Falls Que \$131,625, Preney Print & Litho Inc Windsor Ont \$86,500, Raymond Industries Inc Sept-Îles Que \$208,722, Southern Wire Products Ltd Oldcastle Ont \$200,000, Tembec Inc Temiscamingue Que \$108,450, Tri-Way Machine Ltd Windsor Ont \$105,392, Windsor Mold Inc Windsor Ont \$158,625, Zalev Brothers Ltd Windsor Ont \$81,065, 488828 Ontario Ltd Windsor Ont \$64,682; Contributions to the Federal Development Strategy for Prince Edward Island \$17,452; Contributions under the Enterprise Development Program \$61,823,231—A&G Carpets Ltd Cambridge Ont \$76,645, A Isaac Pianos Ltd Willowdale Ont \$30,053, A Lassonde et Fils Inc Rougemont Que \$26,027, AC Plastics Inc Les Cedres Que \$26,700, AHA Mfg Co Ltd Mississauga Ont \$25,376, ATR Equipment Ltd Mississauga Ont \$149,496, ATS Electrolube Ltd Delta BC \$74,588, Abacus Eng & Machine Ltd Calgary Alta \$85,299, ABM Machine Works Ltd Edmundston NB \$54,606, ACME Engineering Products Ltd Montreal Que \$42,405, Advanced Digital Engineering Saskatoon Sask \$45,622, AES Data Ltd Mississauga Ont \$409,285, Akwayak Ltd Winnipeg Man \$26,044, Alberta Livestock Transplants Calgary Alta \$48,567, Alkaryl Chemicals Ltd Mississauga Ont \$139,326, Alloy Casting Industries Ltd New Hamburg Ont \$90,160, Almico Electronics Inc Winnipeg Man \$117,071, Andico Manufacturing Ltd Downsview Ont \$70,887, Andicom Technical Products Ltd Toronto Ont \$111,996, Aniscope Images Inc Richmond BC \$75,000, Apex Bio Resources Ltd Duncan BC \$342,652, Apex Garm Inc/Les Conf Apex Montreal Que \$26,352, Applied Microsystems Ltd Sidney BC \$38,240, Arpeco Engineering Ltd Mississauga Ont \$87,470, Art Benjamin Assoc Ltd Willowdale Ont \$1,402,448, Atlantic Bridge Co Ltd Mahone Bay NS \$50,338, Atlantic Fish Specialties Ltd Charlottetown PEI \$32,010, Audio Transformer Co Ltd Waterloo Ont \$56,890, Auto

Tronic Controls Ltd Estevan Sask \$35,000, Autonova Inc St Laurent Que \$25,640, B&R Choiniere Ltee Ste-Therese Que \$82,430, BG Checo International Ltd Ville D'Anjou Que \$136,825, Bach-Simpson Ltd London Ont \$32,774, Bakelite Thermostats Ltd Toronto Ont \$32,103, Bearsapaw Logging Services Calgary Alta \$46,991, Beauce Fibre de Verre Inc Ste-Clotilde Beauce Que \$27,415, Bel-Tronics Ltd Mississauga Ont \$52,238, Ber-Vac Inc Thetford Mines Que \$102,848, Bert Pyke Ltd Oshawa Ont \$40,416, Beton Prefabrique Du Lac Ltee Alma Que \$43,928, Bioforce du Canada Ltee Longueuil Que \$26,220, Biomass Combustion Ltd Canning NS \$82,668, Biomatics Inc Montreal Que \$52,139, Bombardier Inc Montreal Que \$2,782,965, Bon-Aire Bedding Mfg Ltd St Leonard Que \$26,514, Bow Valley Research Ltd Calgary Alta \$175,765, Brampton Brick Ltd Brampton Ont \$58,711, C I L Inc Montreal Que \$110,470, CAE-Montupet Diecast Ltd St Catharines Ont \$517,188, Welland Ont \$79,309, Camions Pierre Thibault Inc Pierreville Que \$45,319, Campbell & Burns Ltd Central Bedque PEI \$136,163, Camtron Elect Intern Ltd St Laurent Que \$66,585, Can-Eng Manufacturing Ltd Niagara Falls Ont \$248,456, Canada Machinery Corp Ltd Cambridge Ont \$972,831, Canada West Shoe Manufacturing (1978) Co Ltd Winnipeg Man \$56,480, Canadian Fram Ltd Chatham Ont \$180,706, Canadian Scale Co Ltd Toronto Ont \$28,461, Canapar Ltée Ville D'Anjou Que \$26,250, Cancarbon Ind Ltd Saskatoon Sask \$46,016, Cannars Machinery Ltd Simcoe Ont \$35,545, Can-sab Inc Dartmouth NS \$79,011, Capilano Plastics Co Ltd New Westminster BC \$71,512, Cart-All Products Ltd Toronto Ont \$30,908, Catalyst Services Canada Ltd Cochrane Alta \$35,623, Cecoco Machinery Manufacturing Concord Ont \$275,542, Centrodyne Corp Montreal Que \$41,585, Champlain Clothes (1976) Ltd Montreal Que \$52,005, Chaussure Chauveau Inc Loretteville Que \$69,665, Chaussures de Luca Inc Montreal Que \$40,878, Chemise DL Inc Lac Megantic Que \$25,050, Chimo Equipment Ltd Calgary Alta \$35,547, Choisy Labs Ltd Louisvill Que \$97,008, Citipak International Inc Montreal Que \$27,081, Coldstream Products of Canada Winnipeg Man \$107,460, Colic Machine & Tool Ltd Woodstock Ont \$61,513, Cominco Ltd Mississauga Ont \$115,136, Comptec Int'l Ltd Burnaby BC \$30,945, Conterm Ltd Pointe Claire Que \$548,576, Connaught Laboratories Ltd Willowdale Ont \$224,300, Consolidated Computer Ltd Ottawa Ont \$189,087, Continuous Color Coat Ltd Rexdale Ont \$70,570, Contour Metal Products Ltd Weston Ont \$69,820, Controlled Environments Ltd Winnipeg Man \$70,547, Controlled Systems (Windsor) Ltd Windsor Ont \$61,191, Conversions by Vantasy Ltd Selkirk Man \$34,075, Copytron Mfg Ltd Kelowna BC \$100,698, Corma Inc Concord Ont \$174,733, Craftique Furniture Ltd Campbellton NB \$38,393, D&S Resource Engineering Ltd Calgary Alta \$103,932, DG Glass Ltd Ville D'Anjou Que \$68,180, DEM Controls Ltd Montreal Que \$76,950, DG Instruments Ltd Kanata Ont \$38,181, Dahmer Steel Ltd Kitchener Ont \$53,692, Datagram Inc Boucherville Que \$104,025, Davco Enterprises Ltd Winnipeg Man \$26,147, De Cloet Ltd Tillsonburg Ont \$50,578, Delisle Foods Ltd Boucherville Que \$60,880, Design Marble Ltd Winnipeg Man \$32,417, Develcon Electronics Ltd Saskatoon Sask \$62,072, Diagnostic Chemicals Ltd Charlottetown PEI \$91,783, Diakoptics Data Base & Systems Winnipeg Man \$31,003, Dicon Systems Ltd Weston Ont \$143,304, Diffrauto Ltd Windsor Ont \$111,359, Dipalo Machine Works Ltd Mississauga Ont \$43,226, Dominion Auto Accessories Ltd Toronto Ont \$107,684, Do-ray Lamp Co (Canada) Ltd Weston Ont \$26,652, Documented Circuits Inc Kingston Ont \$132,967, Dorwood Industries Ltd Winnipeg Man \$60,610, Down Town Fashions Ltd Montreal Que \$25,272, Dry Hog Energy Corp Trois-Rivières Que \$34,410, Dusstell Ltee Lachine Que \$28,970, Dykins Industries Ltd Lasalle Que \$25,928, Dynalogue Corp Ottawa Ont \$63,148, Dynapro Systems Inc Vancouver BC \$31,680, Eda Instruments Toronto Ont \$83,441, Elast-O-Cor Products & Eng Calgary Alta \$32,071,

INDUSTRY, TRADE AND COMMERCE—Continued

Elastometal Ltd Burlington Ont \$58,058, Electrohome Ltd Kitchener Ont \$573,489, Electromec Inc Quebec Que \$119,585, Electronic Research Assoc Ltd Halifax Co NS \$68,380, Electrovert Ltd Montreal Que \$116,001, Elstro Asphalt Ltd St Albert Alta \$77,085, Empire Cutlery Ltd St Laurent Que \$28,827, Ener-Corp Management Ltd Winnipeg Man \$41,367, Entreprises RDL Ltee Plessisville Que \$30,931, Envirocon Ltd Vancouver BC \$386,818, Erco Industries Islington Ont \$69,164, Ernest Leitz Canada Ltd Midland Ont \$105,073, Etatech Industries Inc Brantford Ont \$59,280, Exclor Inc Bedford Que \$142,860, Export Packers Co Ltd Bramalea Ont \$51,306, Extender Minerals of Canada Ltd Mississauga Ont \$57,795, Fabri-Metal Ltee Ville D'Anjou Que \$29,618, Fabrication Labrie Inc Cte Bellechasse Que \$30,089, Fabrication Z-Air Inc Longueuil Que \$51,639, Falconbridge Nickel Mines Ltd Toronto Ont \$179,986, Farinon Canada Ltd Dorval Que \$255,525, Felco Industries Ltd Concord Ont \$122,085, Fenetres Montmagny Inc St Francois de Montmagny Que \$25,650, Fernand Belanger Ltee Montreal Que \$35,025, Fers et Metaux Recycles Ltee La Prairie Que \$127,994, Fibrobec Inc Beloeil Que \$41,550, Field Aviation Co Ltd Toronto Ont \$34,103, Fogo Island Shipbuilders Fogo Island Nfld \$27,600, Fortin Electronics Corp Winnipeg Man \$111,997, Fortrex Systems Corp Markham Ont \$173,451, Freen Screen Ltd Vancouver BC \$153,009, French Jewellery Co Can Ltd Downsview Ont \$27,801, GT Lanning Ltd Belleville Ont \$26,571, Gabriel of Canada Ltd Toronto Ont \$211,168, Gardex Metal Inc St-Jerome Que \$69,382, Garneau Pipeline Equip Corp Nisku Alta \$36,406, GB Master Flo Valve Corp Ltd Edmonton Alta \$170,416, Geac Computer Corp Ltd Markham Ont \$350,755, Gilbert Products Ltd Pointe-Aux-Trembles Que \$43,673, Glenayre Electronics Ltd Vancouver BC \$422,881, Global Thermoelectric Bassano Alta \$105,577, Gotrem Inc Chomedey Laval Que \$190,972, Grandeur Housing Ltd Winkler Man \$46,459, Graphic Controls Canada Ltd Gananque Ont \$28,501, Great Pacific Pant Ltd Vancouver BC \$26,778, Guelph Mfg Group Ltd Guelph Ont \$71,593, Guy Chart Tools Ltd Pickering Ont \$72,958, HA Solutec Ltee Montreal Que \$151,919, HJ Langen & Sons Ltd Rexdale Ont \$94,009, HM Cote Inc Boucherville Que \$38,893, Haight Gardiner Poor & Havens New York NY \$40,000, Hampton Ind Equipment Inc London Ont \$156,345, Harco Electronics Winnipeg Man \$86,867, Harding Carpets Ltd Rexdale Ont \$52,592, Harding Instrument Co Ltd Edmonton Alta \$40,595, Highland Mfg Co Burnaby BC \$69,468, Hofer Industries Inc Mississauga Ont \$45,598, Huron Chemicals Ltd Kingston Ont \$67,540, Husky Floor Machine (Que) Inc Montreal Que \$37,235, Husky Injection Molding Syst Bolton Ont \$39,141, Hydro-Metal Inc Lac Etchemin Que \$54,000, IAF Production Inc Laval-Des-Rapides Que \$33,299, IMP Tool and Plastics Ltd Dartmouth NS \$63,052, ISB Ltee St Leonard Que \$64,414, Icam Technologies Corp St Laurent Que \$31,707, Ice Concepts Engineering Ltd St John's Nfld \$65,871, Ida-Com Electronics Ltd Edmonton Alta \$99,416, Ideal Equipment Co Ltd Montreal Que \$248,803, IIC Mechanical Products Ltd Downsview Ont \$92,452, Imapro Inc Charlottetown PEI \$55,914, Inco Ltd Toronto Ont \$308,913, Industrial Silver Prod Ltd Hanover Ont \$43,666, Industries Couture Ltee Chicoutimi Que \$163,614, Industries Moderne Melbourne Melbourne Que \$116,569, Industries USP Inc Lennoxville Que \$65,281, Ingram Oilfield Equip Sales Edmonton Alta \$111,146, Intercontinental Data Control Ottawa Ont \$79,561, Interdiscom Systems Ltd Winnipeg Man \$162,000, International Barrier Corp Downsview Ont \$101,218, International Mobile Data Inc Richmond BC \$29,913, International Ref Lam Inc Toronto Ont \$142,235, International Submarine Eng Coquitlam BC \$46,749, International Systems Ltd Montreal Que \$474,419, Inventronics Ltd Brandon Man \$40,449, Istec Ltd Hamilton Ont \$51,793, JE Jutras Inc Victoriaville Que \$26,625, JL Chevalier Equip Ltee Montreal Que \$57,679, JEL Electron Ltee Rimouski Que \$83,146, JMR Instruments Canada Ltd Calgary Alta \$57,680, Jonerger Co Ltd St Hubert Que \$82,494, Joseph Poiras & Fils L'Islet Que \$63,030, KB Electronics Ltd Bedford NS \$53,266, KHD Canada

Inc Montreal Que \$4,569,730, KSF Chemical Processes Ltd Cambridge Ont \$55,924, Kebec Controls Inc Lasalle Que \$27,557, Keith Industries Inc Winnipeg Man \$53,090, Kelowna Nurseries Ltd Kelowna BC \$64,189, Kerr-Ginge Canada Ltd Pointe Claire Que \$41,365, Kombi Corp Kanata Ont \$75,180, Kroy Unshrinkable Wools Toronto Ont \$66,755, LP Royer Inc Lac Drolet Que \$31,163, La Cidrerie du Quebec Ltee Rougemont Que \$51,505, La Fonderie St Anselme Dorchester Que \$41,601, La Manuf D'Aluminium Olympic St Laurent Que \$25,826, La Manufacture Glenmar Ltee St Laurent Que \$92,678, Lab Omega & Institut Bio-Endo Montreal Que \$110,074, Laiterie Chez-Nous Ltee St Raymond de Portneuf Que \$26,068, Langan Holdings Ltd Port Coquitlam BC \$57,846, Leco Industries Ltd Ville St Laurent Que \$32,672, Leigh Instruments Ltd Waterloo Ont \$43,573, Les Ateliers Maritimes de Tilly St-Antoine de Tilly Que \$148,512, Les Carrosseries Fontaine Cowansville Que \$60,610, Les Chaussures Unico Ltee St Pie de Bagot Que \$57,296, Les Constructions Murox Inc St Joseph de Beauce Que \$55,561, Les Entreprises QIE St Laurent Que \$52,371, Les Equipements Hardy Inc Cte Portneuf Que \$50,123, Les Equipements Tardif Inc Cte Riviere du Loup Que \$30,213, Les Industries Amisco Ltee L'Islet Que \$59,140, Les Produits D'Acier Planiwell Montreal Que \$30,700, Les Produits D'Acier Stel-Bec Riviere-des-Prairies Que \$28,818, Les Produits de Papier Lapaco Ville Ste Catherine Que \$56,663, Les Produits Dual-Lite Ltee St Leonard Que \$66,612, Les Produits Ficomat Inc Magog Que \$119,862, Les Reliefs Geophysiques Inc Parc Jean Talon Que \$75,910, Les Structures D'Acier Elco Montreal Que \$42,866, Les Systemes Archimede Inc Cte Beauce Que \$112,396, Les Textiles Aronelle Ltee St-Hyacinthe Que \$50,812, Les Textiles Mondor Inc Iberville Que \$33,375, Linco Products Ltd Winnipeg Man \$28,728, Line Canada Machine-Util Ltee Granby Que \$671,529, Linear Technology Inc Burlington Ont \$132,909, Loblick Ind Ltd Edmonton Alta \$87,605, Location Formex Inc Winnipeg Man \$49,658, Lorenzo Industries Inc Montreal Que \$29,130, Lov'Lee Made Inc Montreal Que \$27,052, LSI Software & Dycum Software Surrey BC \$78,039, Lunomics Inc Kanata Ont \$422,703, Lyster Die Casting Ltd Lyster Que \$26,018, MS Industrial Refrigeration Winnipeg Man \$151,818, MacDonald Dettwiler & Assoc Richmond BC \$41,907, MacLean Engineering and Marketing Co Ltd Thornbury Ont \$45,303, Macro Engineering Co Ltd Mississauga Ont \$52,148, Maghemite Inc Mississauga Ont \$268,164, Maranda & Labrecque Ltee Quebec Que \$41,250, Mark-Hot Inc Longueuil Que \$166,417, Marpro Ltd St John's Nfld \$167,899, Martens D Mfg Co Ltd Winnipeg Man \$30,025, Matrox Electronics Systems Ltd TMR Montreal Que \$49,473, Mechtronics Research Corp Vancouver BC \$52,628, Mendes Inc Quebec Que \$33,041, Metrex Instruments Ltd Brampton Ont \$138,599, Microcom Systems Ltd Agincourt Ont \$68,054, Milo Jewelry Inc St Laurent Que \$145,120, Missy House Inc Montreal Que \$29,002, Mod-Lok Industries Ltd Vancouver BC \$37,135, Monitek Ltd Concord Ont \$116,711, Monitorik Ltee Boisbriand Que \$77,381, Montreal Reefer Service Inc Longueuil Que \$73,718, Morvan Ltee Boucherville Que \$30,060, MPB Technologies Inc Ste Anne de Bellevue Que \$68,547, Multilin Inc Markham Ont \$47,341, Multitone Electronics Ltd Downsview Ont \$229,426, NCR Canada Ltd Waterloo Ont \$213,696, Nautical Electronic Laboratories Ltd Hackett's Cove NS \$94,665, Nelson's Dairy Ltd Weston Ont \$253,191, Nelvana Ltd Toronto Ont \$88,962, Noreno Ltd Weston Ont \$85,610, Normex Int'l Ltd Montreal Que \$43,391, Norpak Ltd Pakenham Ont \$41,945, Northern Technologies Markham Ont \$86,613, Noranda Mines Ltd Toronto Ont \$382,402, Northwest Digital Ltd Richmond BC \$70,769, Nudent Ind Ltd Vancouver BC \$134,209, O Vallee & Fils Ltee St-Alban Que \$37,054, Optimum Management Inc Winnipeg Man \$88,650, Opto-Electronics Ltd Oakville Ont \$62,478, Orthoschaf Inc Deux-Montagnes Que \$58,176, Otto Bock Orthopedic Ind Winnipeg Man \$32,434, Owl Instruments Ltd Downsview Ont \$267,695, PFZ Enterprises Inc St Laurent Que \$26,649, PV Trim Ltd Mississauga Ont \$165,831, Pachena

INDUSTRY, TRADE AND COMMERCE—Continued

Scientific & Industrial Electronics Ltd Burnaby BC \$57,300, Panacom Automation Inc Scarborough Ont \$114,647, Patrick Computer Systems Winnipeg Man \$96,960, PDM Electrical Products Ltd St Laurent Que \$33,405, Pearlite Manufacturing Ltd Richmond BC \$86,172, Photochemical Research Assoc London Ont \$453,578, Pinso Sports Ltee Bromont Que \$112,369, Plastique Gagnon Inc St Jean-Port-Joli Que \$27,333, Plastitech Inc Daveluyville Que \$43,574, Pocatoc Inc La Pocatocite Que \$29,422, Polyrin Ltd Maple Ont \$4,538,427, Positron Industries Inc Montreal Que \$66,348, Post-Fax (1977) Corp Anjou Que \$76,163, Poudrier & Freres Ltee Victoriaville Que \$53,792, Power Motion Mfg Ltd London Ont \$731,083, Power Vac Systems of Canada Ltd Winnipeg Man \$41,339, Prevost Car Inc Dorchester Que \$641,704, Produits Progressifs Ltee St-Louis de Terrebonne Que \$91,805, Promac Controls Inc Scarborough Ont \$108,255, Promedic Mfg Inc Toronto Ont \$37,804, Provincial Plastics Ltd Cambridge Ont \$44,135, PSV Valve Ltd Calgary Alta \$43,428, QC Data Collectors Ltd Calgary Alta \$43,927, RM Systems Ltd Montreal Que \$157,998, Radiateurs Laniel Ltee St Laurent Que \$26,097, Ram Industries Ltd Yorkton Sask \$52,030, Redwood Plastics Ltd Surrey BC \$83,350, Rieder Distillery Ltd Grimsby Ont \$32,550, Riley's Datasare Int'l Ltd Calgary Alta \$26,586, Risley Enterprises Ltd Grande Prairie Alta \$43,598, Rite Way Manufacturing Ltd Regina Sask \$36,500, RMS Industrial Controls Inc Port Moody BC \$44,544, Rochevert Inc Lindsay Ont \$59,643, Rock-O-Matic Industries Inc Vonda Sask \$40,455, Roctest Ltd St Lambert Que \$48,945, Rodlen Aircraft Inc Haliburton Ont \$65,305, Rousseau Metal Inc St Jean-Port-Joli Que \$82,450, Royal Plastics Ltd Weston Ont \$189,991, Rumble Equipment Ltd Rexdale Ont \$99,852, SR Metal Protection Ltd Edmonton Alta \$26,457, Saramac Inc Montreal Que \$28,202, Scalar Electronics Ltd Lachine Que \$37,457, Scintrex Ltd Concord Ont \$136,661, Sea-1 Research Canada Ltd Sidney BC \$121,340, Sentrol Systems Ltd Downsview Ont \$1,998,672, Service D'Aliment Universel Laval Que \$68,729, Sheldons Engineering Ltd Cambridge Ont \$264,555, Simnar Inc Windsor Ont \$76,490, Solar Heating Ltd Regina Sask \$29,559, Specialites De BF de Cabano Cabano Que \$41,941, Spilsbury Communication System Vancouver BC \$60,625, Spincraft Manufacturing Corp New Westminster BC \$50,080, Standard Tube Canada Ltd Woodstock Ont \$538,546, Startex Inc Lachine Que \$41,278, Ste-Croix Foundry Ltd Ste Croix Que \$32,967, Sterling Glove Co Ltd Winnipeg Man \$46,880, Storm-Tite Ind Ltd Winnipeg Man \$78,910, Streamline Handling Systems Ltd Milton Ont \$45,894, Strite Industries Ltd Cambridge Ont \$143,859, Stuart Plastics Ltd New Westminster BC \$43,696, Stuc Nola Inc St-Leonard Que \$41,162, Surfline Eng Ltd Dartmouth NS \$41,463, Syndel Laboratories Ltd Vancouver BC \$53,449, Systematic Tool and Die Co Ltd Rexdale Ont \$81,730, Taltex Electronics Ltd Montreal Que \$61,736, Tannereye Ltd Charlottetown PEI \$33,779, Taylor Knee Orthotics Inc Richmond BC \$50,846, Technetronic Inc Ottawa Ont \$180,000, Teklogix Ltd Mississauga Ont \$48,225, Telecom Power Corp Burnaby BC \$84,737, Temfibre Inc Temiscaming Que \$336,103, Tenco Machinery Ltd Shefford County Que \$71,981, Terra Mining & Exploration Edmonton Alta \$66,136, Tervcon Ltd Mississauga Ont \$39,190, Thalumus Electronics Inc Mississauga Ont \$62,109, The Pebbles Const Group Ltd Mississauga Ont \$30,841, Thermogenics Ltd Concord Ont \$25,452, Thomson-Gordon Ltd Burlington Ont \$74,753, Thrush Inc Rexdale Ont \$75,189, Tidy Chem Inc Mississauga Ont \$35,553, Tower Paint & Laboratories Ltd Edmonton Alta \$28,125, Trans-Canada Resources Ltd Calgary Alta \$158,264, Tridon Ltd Burlington Ont \$228,712, Triton Engineering Services Montreal Que \$157,663, Trojan Environmental Products London Ont \$55,788, Tundra Technical Ind Edmonton Alta \$30,825, Tyton Seal Inc Pointe Claire Que \$42,816, Uniflavor Ltd Rexdale Ont \$629,928, Uniroyal Ltd Elmira Ont \$430,692, Unirion Industries Ltd Kitchener Ont \$64,010, Universal Section Ltd Markham Ont \$28,000, Univision Industries Ltd Biggar Sask \$42,196, Venco Products Ltd Richmond BC \$28,706, Venmar Inc

Drummondville Que \$53,615, Versatile Corp Winnipeg Man \$245,293, Viewstar Inc Scarborough Ont \$112,698, Villemaire Freres Ltd St Lambert Que \$54,415, Volker-Craig Ltd Waterloo Ont \$265,010, Vulcan Equipment Co Ltd Toronto Ont \$41,205, WFCL Instrumentation West Vancouver BC \$39,349, Wagner Engineering Ltd North Vancouver BC \$63,965, Warmal Inc Cowansville Que \$26,663, Warner Fishways Ltd Maple Ridge BC \$57,868, Wahstronics Ltd Winnipeg Man \$84,303, Weld Process Int'l Ltd Mississauga Ont \$172,723, Western Hydraulic & Machine Ltd Edmonton Alta \$74,310, Westinghouse Canada Inc Hamilton Ont \$334,816, Western Roto Thresh Mfg Co Ltd Saskatoon Sask \$70,758, Westmills Carpets Ltd Calgary Alta \$25,472, Westnofa Canada Ltd Winnipeg Man \$39,866, White Farm Equip of Canada Ltd Brantford Ont \$612,675, Wilco-Canada Inc London Ont \$29,923, Willowglen Systems Ltd Calgary Alta \$115,564, Wodex Technology Inc Thornhill Ont \$34,542, Woodbridge Foam Corp Rexdale Ont \$113,255, Yorstond Developments Ltd Prince George BC \$157,038, Zenair Ltd Richmond Hill Ont \$75,511, 406786 Ontario Ltd Mississauga Ont \$185,126, 93291 Canada Inc Chambly Que \$57,481.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry
 \$72,942,408—Alberni Engineering and Shipyard Ltd Port Alberni BC \$123,030, Algan Shipyards Ltd Gananquo Ont \$328,651, Allied Shipbuilders Ltd North Vancouver BC \$2,451,699, Bel Aire Shipyard Ltd North Vancouver BC \$394,330, Benson Bros Shipbuilding Co (1960) Ltd New Westminster BC \$153,339, Breton Industrial and Marine Ltd Port Hawkesbury NS \$104,385, Burrard Yarrows Corp North Vancouver BC \$9,640,883, Canadian Shipbuilding & Engineering Ltd Collingwood Ont \$8,936,988, Caraque Marine Industry Ltd Caraque NB \$418,738, Davies Shipbuilding Ltd Levis Que \$12,392,545, Ferguson Industries Ltd Pictou NS \$796,215, Georgetown Shipyard Inc Georgetown PEI \$245,527, Gooldrup Hulls Ltd Campbell River BC \$40,919, Great Lakes Marine Contracting Ltd Port Dover Ont \$25,314, Halifax Industries Ltd Halifax NS \$2,656,032, Halifax Metalworkers Ltd Halifax NS \$468,807, Halliday Marine Ltd Nanaimo BC \$407,559, Leader Marine Ltd Vancouver BC \$124,184, Marine Industries Ltd Sorel Qué \$1,835,030, Marystown Shipyard Ltd Marystown Nfld \$3,358,055, Matsumoto Shipyards Ltd North Vancouver BC \$1,009,783, McKenzie Barge & Marine Ways Ltd North Vancouver BC \$705,621, Port Weller Dry Docks Ltd St Catharines Ont \$6,986,514, RSL Shipyards Ltd Vancouver BC \$61,833, Rivtow Industries Ltd Vancouver BC \$1,689,094, St John Shipbuilding & Dry Docks Co Ltd St John NB \$13,922,673, Sunset Coast Fabricators Ltd Parksville BC \$148,750, Talbot Hunter Engineering & Boiler Works Ltd Quebec Que \$119,410, The Sydney Engineering & Dry Dock Co Ltd Sydney NS \$629,380, Tur-Bec Boats Ltd Ville de Ste-Catherine Que \$688,629, Vancouver Shipyards Co Ltd North Vancouver BC \$1,053,284, Versatile Vickers Inc Montreal Que \$992,375.

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability
 \$154,934,982—Airborne Gear and Machinery Ltd St Leonard Que \$77,343, Aircraft Appliances and Equipment Ltd Bramalea Ont \$459,739, Aldanhein Ltd Mississauga Ont \$67,787, Arell Machining Ltd Ville D'Anjou Que \$54,100, Aviation Electric Ltd Montreal Que \$1,112,877, BC Instruments Inc Schomberg Ont \$257,012, Bell Aerospace Canada Textron Grand Bend Ont \$124,780, CAE Electronics Ltd Montreal Que \$2,088,813, Cameotid Ltd Ajax Ont \$407,831, Campagna Brothers Machine Shop Ltd Ottawa Ont \$316,876, Canada Chain & Forge Co Ltd Vancouver BC \$551,301, Canadair Ltd Montreal Que \$40,483,337, Canadian Aircraft Products Ltd Richmond BC \$1,171,556, Canadian Marconi Co Montreal Que \$6,367,740, Chicopee Manufacturing Ltd Kitchener Ont \$670,278, Com Dev Ltd Cambridge Ont \$225,904, Computing Devices of Canada Ltd Ottawa

INDUSTRY, TRADE AND COMMERCE—Continued

Ont \$1,090,790, CPS Industries Inc Montreal Que \$310,704, Croven Ltd Whitby Ont \$48,747, Decade Industries Ltd Richmond BC \$168,000, Diemaster Tool Inc Mississauga Ont \$442,314, Digital Graphics Ltd Markham Ont \$197,197, Dowty Equipment of Canada Ltd Ajax Ont \$2,107,705, Ebco Industries Ltd Richmond BC \$1,614,877, Eldorado Tool & Manufacturing Co Ltd Waterloo Ont \$87,103, Epitek Electronics Ltd Kanata Ont \$146,712, Erie Technological Products of Canada Ltd Trenton Ont \$1,284,406, Export Scovill Ltd Montreal Que \$34,107, Extrusion Machine Co Ltd Markham Ont \$442,056, Fag Bearings Ltd Stratford Ont \$894,974, Fathom Oceanology Ltd Port Credit Ont \$47,013, Firan-Glendale Corp Scarborough Ont \$347,295, Gabriel of Canada Ltd Toronto Ont \$176,121, Garrett Manufacturing Ltd Rexdale Ont \$3,077,096, Haley Industries Ltd Haley Ont \$1,165,971, Hammond Manufacturing Co Ltd Guelph Ont \$159,954, IMP Group Ltd Dartmouth NS \$67,117, IMW Industries Montreal Que \$643,901, Invar Industries Ville St Laurent Que \$250,111, Irvin Industries Canada Ltd Fort Erie Ont \$177,846, J Kobelt Manufacturing Co Ltd Vancouver BC \$49,955, Joly Engineering Ltd Montreal Que \$694,280, Konar Corp Scarborough Ont \$391,040, Koss Machine & Tool Co Mississauga Ont \$70,425, Leigh Instruments Ltd Carleton Place Ont \$132,206, Ottawa Ont \$404,998, Don Mills Ont \$160,487, Les Industries Valcartier Ltee Courcellette Que \$394,686, Linamar Machine Ltd Ariss Ont \$1,492,745, Linden-Alimak Inc Port Moody BC \$127,850, Litton Systems (Canada) Ltd Rexdale Ont \$1,840,297, Magna International Inc Kitchener Ont \$2,009,799, Marathon Equipment Ltd Weston Ont \$134,753, McDonnell Douglas Canada Ltd Toronto Ont \$4,340,877, Merand Ltd Kingston Ont \$90,000, Novatronics of Canada Ltd Stratford Ont \$43,673, Optotek Ltd Ottawa Ont \$164,505, Patenaude Industries Ltd Montreal Que \$151,200, Piccione Machine Tool and Gear Manufacturing Ltd Toronto Ont \$276,907, Post Machine Co Toronto Ont \$207,375, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que \$37,198,885, Preci-Tech Ltd St Laurent Que \$193,977, Precision Small Parts Ltd Thornhill Ont \$125,579, Raytheon Canada Ltd Waterloo Ont \$293,025, RCA Inc Toronto Ont \$407,864, RDC Electronics Inc Montreal Que \$407,571, Reil Industrial Enterprises Ltd Rexdale Ont \$108,015, Rio Algim Ltd Welland Ont \$455,896, Robco Inc Montreal Que \$339,293, Roblat Precision Machining Weston Ont \$104,925, Roladex Industries Ltd Longueuil Que \$179,228, Rolls-Royce (Canada) Ltd Montreal Que \$109,442, Ronyx Corp Ltd Fort Erie Ont \$601,055, Sider-Tech Engineering Ltd Longueuil Que \$29,128, Spar Aerospace Ltd Ste Anne de Bellevue Que \$1,753,866, Toronto Ont \$400,473, Steel Cylinder Manufacturing Ltd Tilbury Ont \$705,921, The Algoma Steel Corp Ltd Sault Ste Marie Ont \$1,301,124, The De Havilland Aircraft of Canada Downsview Ont \$6,232,296, Tri-County Tube Corp Ltd Bothwell Ont \$70,196, Triplex Engineering Co Ltd Pointe Claire Que \$374,853, UDT Industries Inc Montreal Que \$296,003, Bac-Aero International Inc Oakville Ont \$149,115, Versatile Vickers Inc Montreal Que \$647,310, Vestshell Inc Montreal Que \$492,440, Vicom Ltd Kingston Ont \$107,175, WSW Tool and Die Co Ltd Kitchener Ont \$541,683, Walbar Machine Products of Canada Inc Mississauga Ont \$914,507, Wentworth Engineering Ltd Ajax Ont \$201,565, Westfalia Industries Inc Concord Ont \$235,365, Westinghouse Canada Inc Hamilton Ont \$437,733.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development \$4,315,202—Fees for Membership in International Organizations \$360,800—International Coffee Organization London Eng \$77,247, International Customs & Tariffs Bureau Brussels Belgium \$32,442, International Lead and Zinc Study Group London Eng \$33,873, International Rubber Study Group Kuala Lumpur Malaysia \$63,764, International Sugar Organization London Eng \$64,915, International Tin Council London Eng \$46,508, Organization for Economic Cooperation and Development Paris France \$28,741; Contributions under the

Institutional Assistance Program \$3,954,402—Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries \$26,382, Contribution to the Construction Management Development Institute Willowdale Ont \$34,724, Contribution to Le Groupe Contact Les Escoumins Que \$43,800, Contribution to Fashion Canada Ottawa Ont \$229,035, Contributions under the Canadian Industrial Renewal Board Regulations \$15,000, Contributions under the Business Council Program Hamilton Wentworth Business Council Hamilton Ont \$23,702, Contributions for Scientific and Technical Seminars \$2,100, Contributions to provide for the establishment of a Productivity Institute for the benefit of the Canadian footwear manufacturing and tanning industries \$90,374—Footwear and Leather Institute of Canada Montreal Que \$90,374; Contribution to the Innovation Centres \$1,819,480—L'École Polytechnique de Montréal Montréal Qué \$687,325, University of Waterloo Waterloo Ont \$1,132,155; Contributions to Centres of Advanced Technology \$1,209,805—Alberta Masonry Institute Calgary Alta \$100,000, McGill University Montreal Que \$166,666, Saskatchewan Research Council Saskatoon Sask \$100,000, Technical University of Nova Scotia Halifax NS \$100,000, Universities of: Ottawa Ottawa Ont \$30,000, Waterloo Waterloo Ont \$400,234, Western Ontario London Ont \$200,000; Contributions to advance the management capabilities and practices of Canadian Industry \$60,000—University of Alberta Edmonton Alta \$30,000, University of Laval Ste-Foy Que \$30,000; Contributions to the Special Electronic Fund Centres of Advanced Technology \$400,000—La Société de Micro-Electronique Industrielle de Sherbrooke Inc Sherbrooke Que \$200,000, University of Manitoba Industrial Applications of Micro-Electronics Centre Winnipeg Man \$200,000.

Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects \$562,535—CIL Paints Inc Toronto Ont \$160,098, Chromalox Canada Ltd Mississauga Ont \$36,128, Inco Ltd Toronto Ont \$51,109, McMillan Bloedel Ltd Vancouver BC \$40,929, Metals and Alloys Co Ltd Toronto Ont \$55,432, Neo Industries Ltd Hamilton Ont \$28,559, Pulp and Paper Research Institute of Canada Pointe Claire Que \$73,226, Quebec Iron and Titanium Corp Toronto Ont \$44,422, Strathearn House Group Ltd Maple Ont \$31,425.

Contributions to the Capital Costs of Trade and Convention Centres in Canada \$17,598,021—Pacific Rim Trade and Convention Centre Vancouver BC \$1,758,012, The Palais de Congres Montreal Que \$12,900,000, The Dale Corp Charlottetown PEI \$2,940,009.

Contributions under the Summer Canada Program \$89,397—L De Grandpre-Leclerc Montreal Que \$25,934, S Major Montreal Que \$28,313.

Payments to companies engaged in ship repair on the Canadian East and West Coasts for the construction of dry docks and supporting facilities \$13,125,785—Burrard Yarrows Corp North Vancouver BC \$13,125,785.

Payment of EDC Insurance Losses \$2,186,785—Export Development Corp for Northern Telecom and the Republic of Turkey \$2,186,785.

Payment of EDP Insurance Losses \$12,355,562—Bank of Montreal for MR Metal Spinning Inc St Leonard Que \$178,500, Edith Serei Cie Ltée Pointe Claire Que \$231,300, Auscan Industries Ltd Mississauga Ont \$98,181, 394420 Ontario Ltd-Blastex International Inc Markham Ont \$56,700, Shelburn Electronics Ltd St Laurent Que \$288,007, Canadian Imperial Bank of Commerce for Carrier Footwear Group Toronto Ont \$559,097, Pennex Ltd Winnipeg Man \$82,134, Caisse Populaire D'Anjou for Les Chaussures de Randonnai Inc Boucherville Que \$65,333, La Banque Nationale du Canada for Cancoat Papers Ltd Boucherville Que \$869,470, Queonto Gymnastique Industries Ltd Ste-

INDUSTRY, TRADE AND COMMERCE—Continued

Thérèse Que \$90,000, Continental Diamond Drilling Co Rouyn Que \$46,350, Chaussures Eric Cie Ltée Montreal Que \$162,002, Mercantile Bank of Canada for Gestion Nova Ltd Trois-Rivières Que \$1,166,892, North America Life Assurance Co for Dochart Brick & Tile Co Ltd Annapolis Ont \$405,000, Bank of Nova Scotia for Seafare Ltd Grand Manan NB \$198,000, Misty Island Fisheries Ltd Grand Manan NB \$111,375, The Royal Bank of Canada for The DET Co Ltd Thunder Bay Ont \$178,797, Graham Fibre Glass Ltd Erin Ont \$6,061,759, Canadian Stock Car Products Ltd Concord Ont \$83,076, The Outdoor Scene Ltd St Malo Man \$43,110, EH Summers Manufacturing Ltd North Bay Ont \$94,500, Canadian Custom ID Products Ltd (formerly Jay Dee (1980) Ltd) Winnipeg Man \$112,500, Neguac Shellfish Co Ltd Loyer Neguac NB \$142,560, Lewis Saw Manufacturing Ltd Toronto Ont \$72,667, Toronto Dominion Bank for Abacus Industrial Equipment Co Ltd Oakville Ont \$141,630, Rotor Electric Co Ltd Concord Ont \$213,439, Panther Pant (1978) Ltd Winnipeg Man \$132,750, WR Cuthbert Ltd Montreal Que \$427,500.

Payments of insurance losses incurred by purchasers of the De Havilland DHC-7 aircraft \$31,901,536—The First National Bank of Chicago for Golden West Airlines Co Cal USA \$31,901,536.

Payment of losses under the Small Business Loans Act \$6,474,782—Banque Nationale du Canada for Bar BQ Bains Edmondston Ltée Edmondston NB \$66,483, Bona Pizzeria Inc Laval Que \$60,589, Germain Courroyer Ltée Tracy Que \$74,845, Les Automobiles Gala Inc Chicoutimi Que \$85,615, Materiaux BMG Inc Montmagny Que \$59,643, Bank of Nova Scotia for Alex Guy Montreal Que \$52,644, Centre Audio Acoustique de Montreal Ltd Boucherville Que \$56,272, Elby Health Foods Co Ltd Ottawa Ont \$56,841, Lion Helms Ltd Toronto Ont \$70,964, Manchester Allan R/McGarvie/Irene J Smiths Falls Ont \$37,491, 430053 Ontario Ltd Toronto Ont \$89,250, SWC Investments Ltd Carboneau Nfld \$25,922, Bank of Montreal for Argyle Autocare Inc Ottawa Ont \$46,831, Brevages Lafrance & Lahaye Inc Cap-de-la-Madeleine Que \$44,493, Burkap Ltd Toronto Ont \$31,018, Don H Elzer Yorkton Sask \$29,198, Epicurean Restaurant (Ottawa) Ltd Ottawa Ont \$52,236, Makoto Japanese Steak House Ltd Nanaimo BC \$39,573, McArthur Grocery and Deli Ottawa Ont \$27,657, Motel Val-Maurice Inc Shawinigan Que \$43,989, Murray McDougall Quesnel BC \$31,705, New You Enterprises Ltd Dartmouth NS \$53,314, Penco Manufacturing Ltd Gibsons BC \$35,436, Restaurant Villa Cornelli Trois Rivières Trois Rivières Que \$46,095, Sunrise Bakery Ltd Dartmouth NS \$39,480, Thinston's Toronto Ont \$53,102, The Wolf's Three L'I Pigs Downtree Dundas Ont \$48,194, Caisse Populaire les Chutes for Brasserie Royale Inc Shawinigan Que \$38,746, Caisse Populaire D'Anjou for les Chaussures de Randonnais Inc Anjou Que \$27,235, Guertin & Paquet Inc Laval Que \$73,496, Caisse Populaire St-Frederic for Les Entreprises Chapdelaine Enrg Drummondville Que \$43,598, Canadian Imperial Bank of Commerce for Spartazs Restaurant Ltd Saskatoon Sask \$58,324, Vidrug Wholesale Ltd Nanaimo BC \$52,405, Drapery Master Cleaners Ltd Moncton NB \$31,278, Van Dyk Investments Toronto Ont \$45,873, E&T Cleaners Ltd Port Alberni BC \$53,846, Fraser Produce Corp Saskatoon Sask \$25,996, Railway Lumber Ltd Kamloops BC \$29,835, Wednesday's Child Restaurant Inc Toronto Ont \$53,461, Coronation Cleaners Ltd Ladysmith BC \$27,732, Marcy Fencing Ltd Cambridge Ont \$58,655, O'Kanagan Truck and Equipment Wash Ltd Vernon BC \$28,906, Brasserie La Chaumiere Inc St-Bruno Que \$66,931, Salaison Familiale de Montreal Inc Montreal Que \$32,776, Jung Joseph and Lay Kin Surrey BC \$27,192, Tomalu & Sons Ltée Cowansville Que \$54,905, Irtan Enterprises Ltd Toronto Ont \$65,188, Boucherie Marceau Enr Montreal Que \$40,935, Motco Industries Ltd Ottawa Ont \$54,123, Green Lightning Jeans Georgetown Ont \$27,586, PNW Fibretex Insulation Industries Ltd Vancouver BC \$52,646, 424173 Ontario Ltd Windsor Ont \$78,138, Continental Bank of Canada for Port Air Shuttle Service Ltd Ottawa Ont \$35,729 Province of Alberta Treasury Branch for Morrison Meat

Centre Ltd Fort McMurray Alta \$47,251, Royal Bank of Canada for Kelowna Truck and Equipment (1979) Ltd Lumby BC \$38,599, Brandon Millwork Ltd Brandon Man \$27,122, TM Enterprises Ltd Regina Sask \$76,583, Douglas McFarlane Surrey BC \$27,370, Entreprise la Belle Boulangerie Inc Mascouche Que \$59,458, RSD Services Ltd Portage La Prairie Man \$29,411, Larbis Restaurant Lethbridge Alta \$36,279, Douglas Glass Insulating Ltd Truro NS \$71,239, MK Watts Food Services Ltd Dartmouth NS \$32,368, Location du Boulevard Enr Chicoutimi Que \$38,363, CCG Mfg Corp Vancouver BC \$42,975, Silver Blue Traders Inc Vancouver BC \$56,361, Solange Inc Winnipeg Man \$59,871, 440236 Ontario Inc Mississauga Ont \$54,095, DavaMar Co Ltd Brandon Man \$33,369, United Radio Services Moose Jaw Sask \$59,642, Daachun Industries Ltd Vanderhoof BC \$45,200, Vincent MacDonald Patton Enterprises Ltd Montreal Que \$60,421, Deja Vu Restaurant Ltd Langley BC \$37,157, Morill and Sturgeon Lumber Co Canada Ltd Vernon BC \$54,122, Nello Pizzeria Montreal Que \$67,737, Oracle Manufacturing Ltd Victoria BC \$32,360, Robert Marshall Trucking Nanaimo BC \$33,997, Paris Daniel Hechter Montreal Que \$32,817, La Cie de Boîtes de Trois-Rivières (1979) Inc Trois Rivières Que \$44,736, East Coast Recyclers Ltd St John's Nfld \$44,748, Tapis Economique Boulanger Inc Beloeil Que \$29,287, Clark's Place Ltd Vancouver BC \$42,498, The Toronto Dominion Bank for Tarex Industries Kitchener Ont \$36,082, 400573 Ontario Ltd Sudbury Ont \$28,943, Les Créations la Biche Ltée Quebec Que \$34,877, Duncan Kerr Ltd Kingston Ont \$36,936, 354266 Ontario Ltd Napanee Ont \$49,219, Victoria and Grey Trust Co for Community Variety Store Chatham Ont \$40,669, Michael Blacz Developments Inc Stratford Ont \$46,130.

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales \$14,595,678—Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds \$157,746—Sacan Assoc Ottawa Ont \$30,150, The Canadian Seed Potato Export Agency Fredericton NB \$72,442; Contributions to the organization of Candu Industries Toronto Ont \$42,335; Contributions to the Council of Forest Industries of BC Vancouver BC \$1,542,622; Contributions to Groupement Quebecois Drummondville Que \$23,750; Contributions to the Canadian Chamber of Commerce Toronto Ont \$7,261; Contributions to the UK Chamber of Commerce London England \$5,000; Contributions under the Program for Export Market Development \$12,816,964—Aeres International Ltd Toronto Ont \$63,909, Agrados Canada Inc Beaconsfield Que \$57,415, Agravit Inc Brossard Que \$109,275, Associated Engineering Services Vancouver BC \$25,289, BG Checo International Ltd Montreal Que \$97,132, Bombardier Ltd Boucherville Que \$140,652, Bristol Aerospace (1968) Ltd Winnipeg Man \$70,900, CAE Electronics Ltd Montreal Que \$175,758, Canadian Assoc of Fish Exporters Ottawa Ont \$33,383, Canadian Egg Marketing Agency Ottawa Ont \$38,685, Canadian General Electric Toronto Ont \$152,333, Canadian International Project Managers Montreal Que \$78,842, Canadian Marconi Co Montreal Que \$33,260, Canadian Seed Potato Export Agency Fredericton NB \$99,748, Canapost Inc Ottawa Ont \$47,784, Canatrans Consultants Ltd Montreal Que \$139,782, Canidat (International) Ltd Hamilton Ont \$34,162, Canmillex Sawmill Exports West Vancouver BC \$25,960, Cegir Inc Montreal Que \$28,953, Champion Road Machinery Ltd Goderich Ont \$66,034, Charles Duranceau Ltée Montreal Que \$40,957, Chemetics International Ltd Vancouver BC \$98,782, Computing Devices of Canada Ottawa Ont \$37,756, Concordia Management Co Ltd Montreal Que \$68,799, Decoultics Ltd Rexdale Ont \$25,000, Dexter-Lawson Products Ltd Cambridge Ont \$26,850, Dominion Bridge-Sulzer Inc Lachine Que \$92,140, Dominion Engineering Works Ltd Montreal Que \$148,688, ETMW Enterprises Ltd Sherbrooke Que \$27,871, Fatham Oceanology Ltd Port Credit Ont \$27,053, Fisheries Assoc of

INDUSTRY, TRADE AND COMMERCE—Concluded

Newfoundland St John's Nfld \$177,228, Fleet Industries (Division of Ronyx) Fort Erie Ont \$30,589, G&B Automated Equipment Ltd Toronto Ont \$54,878, Genstar Construction Ltd Toronto Ont \$68,453, Greening Donald Co Ltd Hamilton Ont \$39,885, HA Simons (Overseas) Ltd Vancouver BC \$34,998, Hawker Siddeley Canada Ltd Thunder Bay Ont \$61,738, International Aeradio Ltd Markham Ont \$38,108, James F MacLaren Ltd Willowdale Ont \$31,148, Keefar International Ltd Montreal Que \$25,270, Klochner Stadler Hurter Ltd Montreal Que \$242,859, Knud Simonsen Industries Rexdale Ont \$35,536, Lavalin International Inc Montreal Que \$81,410, Leigh Instruments Ltd Carleton Place Ont \$28,718, Leon's Manufacturing Ltd Yorkton Sask \$30,227, Les Charpentes Métalliques Thomas Inc St Bruno Que \$29,127, Litton Systems (Canada) Ltd Rexdale Ont \$214,475, Lundrigans Ltd Corner Brook Nfld \$35,418, Macdonald Dettwiler and Associates Ltd Richmond BC \$30,944, Majestic Wiley Contractors Ltd Edmonton Alta \$67,174, Marklyn Co Inc Port Credit Ont \$25,500, Massey Ferguson Ltd Toronto Ont \$92,015, Mertex Consultants Inc Montreal Que \$43,047, Northumberland Seafoods Ltd West Royalty PEI \$25,000, Ontario Pork Congress Stratford Ont \$25,581, Pelletier Engineering (Int'l) Ltd Montreal Que \$57,160, Pellenter BGL Montreal Que \$26,530, Pendreth International Ltd Mississauga Ont \$57,214, PGL (International) Ltd Montreal Que \$40,762, Pinso Sports Ltée Bromont Que \$127,346, Rapeseed Assoc of Canada Winnipeg Man \$31,692, Raytheon Canada Ltd Waterloo Ont \$51,557, Seadev International Ltd Toronto Ont \$77,381, Sed Systems Inc Saskatoon Sask \$39,089, SMI Industries Ltd Montreal Que \$25,996, SNC International Ltd Montreal Que \$117,439, Sofidel Ltée Ste-Julie Que \$28,648, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que \$126,859, Standard Modern Technologies Toronto Ont \$65,231, Stephens-Adamson/Allis-Chalmers Belleville Ont \$34,120, Systemhouse Ltd Ottawa Ont \$30,549, T Deyong Ltd Thornhill Ont \$63,050, Thrush Inc Rexdale Ont \$74,127, Wagner Engineering Ltd North Vancouver BC \$49,187, Westinghouse Canada Inc Hamilton Ont \$106,260, Wright Engineers Ltd Vancouver BC \$46,689, Zimmcor Co Lachine Que \$88,246.

Contributions under the Workers' Metric Tools Assistance Program
\$8,841,938

Contributions for the retail food scales delay to the metric conversion
\$70,316

TOURISM PROGRAM \$1,561,926

Grants to the Tourism Industry Association of Canada \$50,000

Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to assist in achieving tourism objectives in fields such as research studies, education, training and new product/market development
\$45,575—Lord Chamberlain Players Society Victoria BC \$25,000.

Contributions under the Summer Canada Program \$1,030,442—A Algee King's County NS \$29,777, S Berlinguette LaSalle Que \$34,733, C Bolt St John's Nfld \$28,663, K Dickson North Vancouver BC \$33,155, L English St John's Nfld \$27,988, L Fournier Ste-Foy Que \$36,428, M Guay Montreal Que \$25,709, D Hatin Montreal Que \$37,141, M Lacombe Ste-Foy Que \$28,325, N Ladouceur Vanier Ont \$29,840, P Maher Ottawa Ont \$30,945, G Neron Charlevoix Que \$36,152, A Potvin Ste-Foy Que \$28,066, M Roy Brossard Que \$28,730, L Speirs Winnipeg Man \$25,250, E Stickland Regina Sask \$26,953.

Contributions under the Federal Development Strategy for Prince Edward Island Tourism Component \$9,285

Contributions to Festival du Voyageur Inc St Boniface Man \$426,624

GRAINS AND OILSEEDS PROGRAM \$135,708,330

Canola Council of Canada Winnipeg Man \$375,000

Fees for memberships in the International Wheat Council London England \$237,005

Contribution to the Canada Grains Council Winnipeg Man \$86,068

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries \$17,403,114 (payments made to Canadian Chartered Banks covering interest charges on behalf of the following countries)—Algeria \$9,732,207, Brazil \$7,670,907.

Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects \$102,886—Dupont of Canada Ltd Kingston Ont \$62,404, Griffith Laboratories Ltd Scarborough Ont \$38,730.

Contribution to the Canadian International Grains Institute Winnipeg Man \$962,799

Contribution to POS Pilot Plant Corporation Saskatoon Sask
\$600,000

Contribution to assist the Canadian Rapeseed Processing Industry in adjusting to increased transport costs for rapeseed products \$3,000,000—Alberta Food Products Fort Saskatchewan Alta \$552,447, CSP Foods Ltd Altona Man \$315,808, Nipawin Sask \$503,093, Saskatoon Sask \$336,651, Canbra Foods Ltd Lethbridge Alta \$326,730, NARP Processors Ltd Sexsmith Alta \$446,816, United Oilseed Products Ltd Lloydminster Alta \$518,455.

Payments to Millers in Western Canada to equalize Freight "Stop-Off" Charges between Eastern and Western Canada on grain processed into flour for export \$851,596—Maple Leaf Mills Ltd Calgary Alta \$249,657, Medicine Hat Alta \$70,337, Ogilvie Mills Ltd Medicine Hat Alta \$110,655, Winnipeg Man \$131,100, Robin Hood Multifoods Ltd Saskatoon Sask \$145,458, Saskatchewan Wheat Pool and CSP Foods Saskatoon Sask \$66,207, Soo Line Mills (1969) Ltd Winnipeg Man \$52,301.

Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil \$4,385,120

Payments to Canadian National Railways and/or Canadian Pacific Railway for 50 percent of the cost of rehabilitating 3,000 boxcars to be used exclusively for grain service in Western Canada for a minimum period of five years \$649,955—Canadian National Railways \$647,107.

Payments in connection with the Prairie Grain Advance Payments Act
\$12,734,452—The Canadian Wheat Board \$12,734,452.

Payments in connection with the Western Grain Stabilization Act
\$94,320,335—Agriculture Canada \$94,320,335.

Standards Council of Canada \$4,768,000

Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act \$4,768,000

JUSTICE \$46,252,727**Department \$34,099,580****ADMINISTRATION OF JUSTICE PROGRAM \$34,099,580**

Grant to the Uniform Law Conference of Canada to assist in payment of administration expenses \$2,500

Grant to the Uniform Law Conference for research purposes of the Conference \$25,000

Grant to the International Commission of Jurists \$16,000

L'Institut international de droit d'expression française (I D E F) \$1,500

Grants to encourage student specialization in legislative drafting \$74,347

Grants to encourage Native People to enter the Legal Profession \$120,992

Grants for the Duff-Rinfret Scholarship Program \$58,399

Grants to the Canadian Association of Chiefs of Police for the Law Amendments Committee \$17,000

Grants to the British Institute of International and Comparative Law (C L A S) \$10,000

Grants to the Hague Academy of International Law \$10,500

Grants to the Canadian Institute of Resources Law \$10,000

Grants to the Research Center in Public Law—University of Montreal \$20,000

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems \$26,256,018—Governments of: Alta \$2,202,858, BC \$2,853,791, Man \$1,160,581, NB \$651,058, Nfld \$429,616, NWT \$227,956, NS \$946,197, Ont \$9,488,432, PEI \$87,264, Que \$7,042,476, Sask \$1,065,789, YT \$50,000.

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate Victims of Violent Crime \$2,240,055—Alta \$207,850, BC \$263,650, Man \$102,830, Ont \$857,040, Que \$630,340, Sask \$96,920.

Contributions to encourage experimental and research work in Legal Aid \$224,412—Advocacy Resource Centre for the Handicapped Toronto Ont \$80,506, National Legal Aid Research Centre Ottawa Ont \$55,601.

Contributions to Canadian Association of Chiefs of Police and to provinces to employ Law Students with Police Forces \$269,711—The Canadian Assoc of Chiefs of Police Ottawa Ont \$269,711.

Contributions for a summer Exchange program between Civil and Common Law Students \$266,350—University of Dalhousie Halifax NS \$98,370.

Contributions to the Canadian Law Information Council \$300,000

Contributions to Pilot Projects relating to Family Courts \$400,000—Governments of: NB \$133,354, Nfld \$162,263, Sask \$104,383.

Contributions to the Canadian Association of Provincial Court Judges \$60,000

Contributions to the Criminal Law Reform \$707,568—Dr Roblin F Badgley Toronto Ont \$440,000, Canadian Assoc of Provincial Court Judges St Stephen NB \$39,400, Service de réadaptation sociale Inc Quebec Que \$44,618.

Contributions to Native Court Worker and Related Programs for Native People and representatives of the Legal System \$2,367,633—Government of the NWT Yellowknife NWT \$155,700, Government of YT Whitehorse YT \$42,512, Legal Services Society of BC Vancouver BC \$58,135, Nfld Exchequer Acct St John's Nfld \$55,118, Treasurers: Minister of Finance BC Victoria BC \$520,006, Alta Edmonton Alberta \$538,555, Manitoba Winnipeg Man \$160,718, Ont Toronto Ont \$333,736, Ministre des Finances de la province de Québec St-Foy Que \$63,750, Sask Regina Sask \$382,598.

Contributions for the Consultation and Development Fund \$130,722—Canadian Human Rights Institution \$39,740.

Contributions to the University of Ottawa Legislative Drafting Programme \$36,800

Contribution to Canadian Society of Forensic Science \$30,362

Summer Employment Program \$435,211—G Allaire-Giroux Sherbrooke Que \$37,137, M Bastien Hull Que \$38,583, E de Wolfe Montreal Que \$25,717, P Knight Winnipeg Man \$35,833, Y Lampron St-Léonard Que \$29,133, S Morris Windsor Ont \$36,908, Public Legal Education Assoc of Saskatchewan Saskatoon Sask \$29,120.

Canadian Association of Crown Counsel \$8,500

Commissioner for Federal Judicial Affairs \$11,740,237**ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM \$11,740,237**

Annuities under the Judges Act \$11,740,237

Supreme Court of Canada \$394,653

Pensions under the Judges Act \$394,653—D C Abbott Ottawa Ont \$61,334, Y M Fauteaux Mont Royal Que \$34,083, E M Hall Saskatoon Sask \$61,334, H Judson Toronto Ont \$31,204, L P Pigeon Ottawa Ont \$61,217, W F Spence Ottawa Ont \$59,991.

Tax Review Board \$18,257

Tax Review Board Members' Pensions \$18,257

LABOUR \$12,915,280**Department \$9,684,280****LABOUR ADMINISTRATION PROGRAM \$9,684,280**

Grants for Special Research Studies in the Labour Field (Special Research) \$39,760

Grants for Special Research Studies in the Labour Field (Accident Prevention) \$16,000

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education \$284,852

Grants to support activities which contribute to Labour Canada's objectives \$61,734

Payment of Adjustment Assistance Benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has

LABOUR—Concluded

been established, special measures of protection are not deemed practicable \$5,186,731

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school \$10,980

Grants to support standards writing associations \$10,000

Contributions to the Canadian Labour Congress labour education programs \$2,838,712

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs \$377,906—Canadian Congress of Teamsters Ottawa Ont \$106,453, Centrale des Syndicats Démocratiques Montreal Que \$44,354, Confédération des Syndicats Nationaux Montreal Que \$227,099.

Contributions to Quality of Working Life Projects \$499,376—ARA Experts-Conseils (Montreal) Ltd Montreal Que \$78,000, Canadian Council on Working Life Toronto Ont \$40,000, Le Centre des Dirigents d'Entreprises Montreal Que \$40,000, Ecole Nationale d'administration publique Sainte Foy Que \$27,250, University of Sherbrooke Sherbrooke Que \$32,000, York University Toronto Ont \$31,200.

Contributions to Atlantic Region Labour Education Centre \$292,220

Contributions to Vancouver Rail Task Force Labour Committee \$25,000

Contributions to Student Employment Program \$41,009

Canadian Centre for Occupational Health and Safety \$3,231,000

Grant to the Canadian Centre for Occupational Health and Safety \$3,231,000

NATIONAL DEFENCE \$317,318,671

DEFENCE SERVICES PROGRAM \$317,318,671

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan \$13,612

Mrs Mary Whittington \$199

Mrs Eleanor Nixon \$1,048

Mr R P Thompson \$8,153

Conference of Defence Associations Ottawa Ont \$121,955

Army Cadet League of Canada Ottawa Ont \$95,530

Air Cadet League of Canada Ottawa Ont \$95,530

Navy League of Canada Ottawa Ont \$95,530

Royal Canadian Naval Association Toronto Ont \$7,160

Naval Officers Association Toronto Ont \$19,370

Royal Canadian Air Force Association Ottawa Ont \$25,820

Royal Canadian Navy Benevolent Fund Ottawa Ont \$7,760

Royal Canadian Air Force Benevolent Fund Ottawa Ont \$9,110

Canadian Forces Personnel Assistance Fund \$8,520

Rifle Associations \$128,200—Dominion of Canada Rifle Assoc Ottawa Ont \$96,000.

Military and United Services Institutes \$16,885

Canadian Universities—Military studies \$479,619—Acadia Wolfville NS \$30,000, British Columbia Vancouver BC \$60,000, Calgary

Calgary Alta \$60,000, Dalhousie Halifax NS \$60,000, Laval Montreal Que \$60,000, New Brunswick \$30,000, Queen's Kingston Ont \$60,000, York Toronto Ont \$30,000.

Canadian Institute of Strategic Studies \$50,000

NATO Military budgets and agencies \$26,679,039

NATO infrastructure \$60,525,493

NATO Airborne Early Warning System \$75,697,175

Materiel produced for transfer as mutual aid \$2,725,052

Contribution to University of British Columbia Press \$20,000

Contributions to provinces and municipalities for emergency preparedness purposes \$2,429,444—Newfoundland \$37,674, Prince Edward Island \$30,630, Nova Scotia \$96,437, New Brunswick \$181,453, Quebec \$525,445, Ontario \$715,632, Manitoba \$161,398, Saskatchewan \$110,371, Alberta \$194,840, British Columbia \$239,534, Northwest Territories \$70,299, Yukon Territory \$65,732.

Payments under Parts I-IV of the Defence Services Pension Continuation Act \$7,526,266

Payments under the Supplementary Retirement Benefits Act \$140,532,201

**NATIONAL HEALTH AND WELFARE
\$17,416,416,363**

Department \$17,318,006,363

DEPARTMENTAL ADMINISTRATION PROGRAM \$2,535,000

Grant to an Institute for Social and Economic Research \$165,000—University of Manitoba Winnipeg Man \$165,000.

Grant to the United Nations Fund for Drug Abuse Control Vienna Austria \$250,000

Grant to the World Congress on Chest Diseases Toronto Ont \$25,000

Grant to the United Nations Fund for the World Assembly on Aging Vienna Austria \$25,000

Contributions to the provinces for the purpose of developing and implementing welfare information systems \$2,070,000—Alberta Dept of Social Services and Community Health Edmonton Alta \$343,545, British Columbia Ministry of Human Resources Victoria BC \$345,632, New Brunswick Dept of Social Services Fredericton NB \$242,680, Nova Scotia Dept of Social Services Halifax NS \$345,382, Ontario Ministry of Community and Social Services Toronto Ont \$498,129, Prince Edward Island Dept of Social Services Charlottetown PEI \$31,104, Saskatchewan Dept of Social Services Regina Sask \$147,967, Yukon Territories Dept of Human Resources Whitehorse YT \$115,561.

HEALTH AND SOCIAL SERVICES PROGRAM \$6,688,305,243

Grants to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health \$9,455,000—Cancer Control Agency of BC Vancouver BC \$96,184, Children's Hospital of Eastern Ontario Ottawa Ont \$57,727, Clarke Institute of Psychiatry Toronto Ont \$74,123, Clinical Research Institute of Montreal Montreal Que \$189,473, Dr Charles A Janeway Child Health Centre St John's Nfld \$36,000, Gage Research Institute Toronto Ont \$36,750, Government of Newfoundland and Labrador St John's Nfld \$25,438, Health Sciences Centre Winnipeg Man \$36,000, Hôpital du Sacré-Cœur Montréal Qué \$66,181, Hôpital St-Luc Montréal

NATIONAL HEALTH AND WELFARE—Continued

Qué \$27,201, Hôpital Ste-Justine Montréal Qué \$91,495, Hospital for Sick Children Toronto Ont \$164,134, Hotel Dieu de Montréal Montréal Qué \$49,174, Institut Armand Frappier Laval-des-Rapides Qué \$416,033, Institut du Cancer de Montréal Montréal Qué \$70,000, Montreal Children's Hospital Montreal Qué \$303,988, Montreal General Hospital Research Institute Montreal Qué \$41,350, Ontario Crippled Children's Centre Toronto Ontario \$30,687, Provincial Cancer Hospital Board Edmonton Alta \$45,242, Toronto Western Hospital Toronto Ont \$75,000, Ministry of Health Toronto Ont \$38,000, Wellesley Hospital Toronto Ont \$27,079, Universities: Alberta Edmonton Alta \$65,986, British Columbia Vancouver BC \$768,737, Calgary Calgary Alta \$196,074, Carleton Ottawa Ont \$64,693, Concordia Montreal Qué \$42,392, Dalhousie Halifax NS \$415,430, Guelph Guelph Ont \$42,250, Laval Quebec Qué \$461,232, McGill Montreal Qué \$548,505, McMaster Hamilton Ont \$357,412, Manitoba Winnipeg Man \$1,038,177, Memorial St John's Nfld \$171,782, Moncton Moncton NB \$25,000, Montreal Montreal Qué \$449,249, New Brunswick Fredericton NB \$68,224, Ottawa Ottawa Ont \$417,519, Queen's Kingston Ont \$229,624, Saskatchewan Saskatoon Sask \$484,860, Toronto Toronto Ont \$642,796, Victoria Victoria BC \$41,797, Western Ontario London Ont \$511,368, Windsor Windsor Ont \$62,840, York Downsview Ont \$46,191.

Grants to National Voluntary Health Organizations \$442,000—Canadian Addictions Foundation Ottawa Ont \$39,000, Canadian Lung Assoc Ottawa Ont \$39,000, Canadian Mental Health Assoc Toronto Ont \$39,000, Canadian Paraplegic Assoc Toronto Ont \$39,000, Canadian Public Health Assoc Ottawa Ont \$39,000, Canadian Red Cross Society Toronto Ont \$39,000, St John Ambulance Assoc Ottawa Ont \$39,000, Traffic Injury Research Foundation of Canada Ottawa Ont \$39,000, Victorian Order of Nurses for Canada Ottawa Ont \$39,000.

Family Planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area \$1,099,000—Canadian Committee for Fertility Research Montreal Qué \$45,000, Central Fraser Valley Health District Maple Ridge BC \$38,344, Department of Health Charlottetown PEI \$40,300, Department of Health Yellowknife NWT \$56,043, Department of Health and Human Resources Whitehorse YT \$55,007, Ministère des affaires sociales Québec Qué \$91,498, Mount Sinai Hospital Toronto Ont \$25,000, North Eastern Alberta Health Unit Saint Paul Alta \$33,000, Planned Parenthood Federation of Canada Ottawa Ont \$337,000, Saskatchewan Health Regina Sask \$54,867, Seréna Canada Ottawa Ont \$92,000, Universities: Concordia Montreal Qué \$35,000, Laurentian Sudbury Ont \$40,000, McMaster Hamilton Ont \$33,613, Montreal Montreal Qué \$41,083, Ottawa Ottawa Ont \$30,269.

Grants to Welfare Organizations \$1,659,000—Canadian Assoc for the Mentally Retarded Toronto Ont \$120,000, Canadian Assoc of Schools of Social Work Ottawa Ont \$82,000, Canadian Coordinating Council on Deafness Ottawa Ont \$82,000, Canadian Council on Children and Youth Ottawa Ont \$82,000, Canadian Council of Rehabilitation Workshops Toronto Ont \$42,000, Canadian Council on Social Development Ottawa Ont \$498,000, Canadian National Institute for the Blind Toronto Ont \$120,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$120,000, Canadian Safety Council Ottawa Ont \$120,000, Coalition of Provincial Organizations of the Handicapped Winnipeg Man \$82,000, International Social Service Canada Ottawa Ont \$82,000, National Anti-Poverty Organization Ottawa Ont \$179,000.

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health \$1,695,165—Canadian Hospital Assoc Ottawa Ont \$27,080, Canadian Plasma Exchange Study Group Ottawa Ont \$73,450,

Canadian Red Cross Blood Transfusion Service Ottawa Ont \$116,110, Labstat Inc Kitchener Ont \$56,247, Mental Health Ottawa Ottawa Ont \$73,515, National Cancer Institute Toronto Ont \$500,000, Ontario Medical Assoc Toronto Ont \$31,392, Ordre des Infirmières et Infirmiers du Québec Montréal Qué \$36,499, Universities: McMaster Hamilton Ont \$200,784, Manitoba Winnipeg Man \$234,603, Montreal Montreal Qué \$268,820, Sherbrooke Sherbrooke Qué \$37,300.

Contributions to health organizations for the employment of youth, and summer students \$1,534,830—Canadian Red Cross Toronto Ont \$68,698, Universities: Manitoba Winnipeg Man \$65,143, Saskatchewan Saskatoon Sask \$46,047, Simon Fraser Burnaby BC \$32,359.

Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research \$2,078,895—Ametheyst Women's Addiction Centre Inc Ottawa Ont \$173,274, Assoc des ressources et intervenants en toxicomanie du Québec Inc Hull Qué \$54,955, Assoc pulmonaire du Québec Québec Qué \$27,800, Bathurst Women's Committee Bathurst NB \$34,216, Canadian Assoc for the Mentally Retarded St John's Nfld \$27,965, Canadian Council on Smoking and Health Ottawa Ont \$35,000, Canadian Dietetic Assoc Toronto Ont \$31,175, Commission des écoles catholiques de Québec Québec Qué \$29,530, Community Task Force on Maternal-Child Health Winnipeg Man \$79,673, Confédération des syndicats nationaux Montréal Qué \$37,171, Conseil québécois sur le tabac et la santé Armagh Cte Bellechasse Qué \$45,362, Dartmouth Senior Citizens Centre Dartmouth NS \$27,410, Department of Health Regina Sask \$71,651, Manitoba Home Economics Assoc Winnipeg Man \$29,966, Manitoba Public Health Assoc Winnipeg Man \$42,013, Montreal Diet Dispensary Montreal Qué \$48,984, New Brunswick Assoc of Registered Nurses Fredericton NB \$39,103, Newfoundland and Labrador Women's Institute St John's Nfld and Labrador Women's Institute St John's Nfld \$63,123, Planned Parenthood Newfoundland and Labrador St John's Nfld \$40,811, Smoking and Health Action Foundation Toronto Ont \$32,000, St Joseph's Hospital Hamilton Ont \$25,914, Traffic Injury Research Foundation Ottawa Ont \$42,998, Universities: British Columbia Vancouver BC \$49,465, Memorial St John's Nfld \$51,375, Montréal Montréal Qué \$30,000, Queen's Kingston Ont \$33,709, United Way of Lower Mainland Vancouver BC \$68,246, Vancouver Society for Evaluation and Research in Community Health Vancouver BC \$53,541, Video-Femmes Québec Qué \$27,274, Western Centre for Preventive and Behavioural Medicine North Vancouver BC \$135,818, Women's Health Education Network Truro NS \$62,559.

Contributions to the Province of Quebec towards the capital cost of health facilities \$108,155

Contributions for previous fiscal years to provinces and territories under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act \$19,511,936

Contributions to provinces and territories for hospital insurance under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$2,636,353,000

Contributions to provinces and territories for medical care under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$907,692,000

Contributions to provinces and territories for extended health care services under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 \$719,704,000

Contributions to provinces and territories pursuant to the Health Resources Fund Act \$5,981,381

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national

NATIONAL HEALTH AND WELFARE—Continued

importance for the improvement of welfare services \$3,255,716—Alberta Council on Aging Edmonton Alta \$65,757, Animation 65 Plus de Hull Inc Hull Qué \$48,750, Assoc des centres de services sociaux du Québec Montréal Qué \$55,788, Canadian Assoc for Children and Adults with Learning Disabilities Ottawa Ont \$60,000, Canadian Assoc of Sexual Assault Centres Toronto Ont \$113,983, Canadian Assoc of Social Workers Ottawa Ont \$36,175, Canadian Coordinating Council on Deafness Ottawa Ont \$40,000, Canadian Rehabilitation Council for the Disabled Toronto Ont \$26,570, Canadian Society for Autistic Children Scarborough Ont \$28,154, Comité d'action et de coordination Les Escoumins Qué \$122,578, Community Services Council St John's Nfld \$75,074, Centraide Montréal Métro Montréal Qué \$57,142, Centre de psychiatrie communautaire Verdun Qué \$118,144, Family Services Canada Ottawa Ont \$81,997, Health Sciences Centre Winnipeg Man \$84,074, Lower Mainland Parent & Child Therapy Society Vancouver BC \$192,020, Native Council of Nova Scotia Truro NS \$129,036, North Island Women's Services Society Courtenay BC \$111,197, Ontario Assoc of Family Service Agencies & Faculty of Social Work University of Toronto Toronto Ont \$69,783, Ontario Welfare Council Toronto Ont \$27,036, Opportunity for Advancement Weston Ont \$44,246, City of Halifax NS \$64,929, The Children's Aid Society Ottawa Ont \$120,049, The Family Education Centre of the Niagara Region Thorold Ont \$58,181, Unified Family Court St John's Nfld \$37,531, Universities: Dalhousie Halifax NS \$28,416, Queen's Kingston Ont \$42,448, Laval Ste-Foy Qué \$73,950, McMaster Hamilton Ont \$36,841, Manitoba Winnipeg Man \$58,365, Memorial St John's Nfld \$74,258, Montréal Montréal Qué \$152,926, Victoria BC \$89,339, Ville Marie Social Service Centre Montreal Qué \$126,373, Wilderness Alternatives Society Whitehorse YT \$88,873, Yukon Women's Transition Home Society Whitehorse YT \$72,813.

Contribution to the Canadian Rehabilitation Council for the Disabled for a public awareness campaign \$300,000

Contributions to the Canadian Organizing Committee for 1981 International Year of Disabled Persons \$769,194—Secretariat and Liaison Program \$299,194, Special Projects Fund \$400,000, Public Information Strategy Program \$70,000.

Contributions to social services organizations for the employment of youths and summer students \$54,062

Payments to the provinces under the Canada Assistance Plan \$2,297,620,863

Payments to provincial and territorial governments to carry out the purpose of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements \$39,287,966

Payments in accordance with agreements, toward the cost of services provided to young offenders under jurisdiction of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, and the Yukon Territory \$27,303,580

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act \$18,193

Contributions toward projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community \$12,381,307—Campbellford Senior Citizens Club Campbellford Ont \$26,544, Century House Seniors Assoc New Westminster BC \$34,113, Fédération de l'Âge d'Or du Québec Montréal Qué \$27,876, Residents' Councils Committee Willowdale Ont \$25,000, Senior's Employment Bureau Ottawa Ont \$30,000, Simcoe Senior Centre Simcoe Ont \$25,174, Winnipeg Society of Seniors Inc Winnipeg Man \$25,000, York West Senior Citizens Centre Weston Ont \$33,614.

MEDICAL SERVICES PROGRAM \$21,473,425

Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment \$3,643,861—Carrot River and District Union Hospital Carrot River Sask \$92,167, Chapel Island Band Chapel Island NS \$36,143, The City of Dawson Dawson City YT \$41,282, Cree Indian Band Fort Chipewyan Alta \$421,000, Fond Du Lac Indian Band Fond Du Lac Sask \$37,500, God's Lake Narrows Band God's Lake Narrows Man \$808,175, The Government of Newfoundland St John's Nfld \$71,342, Loon Lake Indian Band Loon Lake Sask \$30,000, Montreal Lake Band Montreal Lake Sask \$123,300, River Desert Band Maniwaki Que \$75,000, Roseau River Band Dominion City Man \$60,500, St Martin's Hospital La Loche Sask \$144,142, Ste Theresa Point Band Council Ste Theresa Point Man \$621,693, Standing Buffalo Reserve Fort Qu'Appelle Sask \$90,000, Shamattawa Band Council Shamattawa Man \$702,370, Shoal Lake Band Council Shoal Lake Sask \$35,000, Sweetgrass Indian Band Galiani Sask \$80,250, Thunderchild Indian Band Turtleford Sask \$50,000.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities \$725,000

Contributions to Indian Bands and Indian and Inuit associations or groups for community health representatives, medical transportation, health care professionals, promotion and support services \$12,035,948—Afton Indian Band Alta NS \$31,022, Ahousaht Band Council Ahousaht BC \$100,432, Alberta Indian Health Commission Edmonton Alta \$439,687, Alexis Band Council Glenview Alta \$37,821, Assoc of Iroquois and Allied Indians Ottawa Ont \$28,000, Band of Attawapiskat Attawapiskat Ont \$27,570, Band of Kashechewan Kashechewan Ont \$32,967, Battleford Indian Health Centre North Battleford Sask \$482,107, Beatty's Band Duck Lake Sask \$39,496, Bella Bella Indian Band Waglisla BC \$65,860, Berens River Band Berens River Man \$45,095, Big River Band Big River Sask \$34,227, Blood Indian Department of Health Cardston Alta \$99,082, Blue Quills Native Education Council St Paul Alta \$74,037, Chapel Island Band St Peters NS \$49,696, Chemainus Tribal Council Ladysmith BC \$44,963, Chilliwack Area Indian Council Sardis BC \$43,080, Chipewyan Band Fort Chipewyan Alta \$70,829, Chippewas of Kettle and Stoney Point Band Forest Ont \$70,054, Chippewas of Rama Band Rama Ont \$49,539, Chippewas of Sarnia Band Sarnia Ont \$26,430, Chippewas of the Thames Band Muncy Ont \$38,125, Cold Lake Tribal Administration Grand Centre Alta \$35,340, Conseil Attikamek Montagnais Village des Hurons Qué \$183,316, Conseil de bande de Bersimis Bersimis Qué \$40,513, Conseil de bande du Lac Simon Lac Simon Qué \$33,016, Constance Lake Band Calstock Ont \$49,924, Cote Band Kamsack Sask \$29,477, Council for Yukon Indians Whitehorse YT \$57,500, Cowichan Indian Band Duncan BC \$94,423, Crane River Band Crane River Man \$58,291, Cree Indian Band Fort Chipewyan Alta \$82,693, Cross Lake Band Cross Lake Man \$95,441, Cumberland House Band Cumberland House Sask \$26,791, Desolation Sound Tribal Council Powell River BC \$75,441, Driftpile Band Driftpile Alta \$41,500, Fairford Band Fairford Man \$63,097, Federation of Saskatchewan Indians Prince Albert Sask \$144,488, Fisher River Band Koostatac Man \$49,030, Fort Alexander Band Pine Falls Man \$107,771, Four Band Enterprises Hobbema Alta \$46,135, Four Nations Confederacy Inc Winnipeg Man \$107,500, Fox Lake Band Fox Lake Alta \$53,442, Frog Lake Tribal Administration Frog Lake Alta \$33,941, Garden Hill Band Island Lake Man \$63,675, Garden River Band Garden River Ont \$53,402, God's River Band God's River Man \$44,943, Gordon Band Punichy Sask \$49,662, Grand Council Treaty 3 Kenora Ont \$65,946, Grand Council Treaty 9 Timmins Ont \$111,386, Greater Winnipeg Indian Council Winnipeg Man \$98,767, Hollow Water Band Wanipigow Man \$64,745, Jackhead Band Dallas Man \$29,812, James Smith Band

NATIONAL HEALTH AND WELFARE—Continued

Kinistino Sask \$89,327, John Smith Band Birch Hills Sask \$27,681, Hahkewistahaw Band Broadview Sask \$27,989, Kitamaat Indian Band Kitamaat Village BC \$30,000, Kitkatla Indian Band Kitkatla BC \$31,018, Lakalzap Village Council Greenville BC \$43,912, Lake Babine Indian Band Burns Lake BC \$52,354, Lake Manitoba Band Vogar Man \$41,609, Lake St Martin Band Gypsumville Man \$38,095, Lennox Island Band Lennox Island PEI \$33,794, Lesser Slave Lake Regional Council Lesser Slave Lake Alta \$100,000, Little Black River Band O'Hanly Man \$27,649, Little Saskatchewan Band Gypsumville Man \$25,077, Lillooet District Indian Council Lillooet BC \$43,287, Long Plains Band Edwin Man \$32,225, Masset Indian Band Masset BC \$45,818, Mattagami Band Mattagami Ont \$40,523, Mississauga Indian Band Blind River Ont \$26,968, Mistawasis Band Leask Sask \$29,438, The Mohawk Band of The Kahnawake Reserve Kahnawake Que \$46,644, Mohawks of the Bay of Quinte Band Deseronto Ont \$50,711, Montreal Lake Band Montreal Lake Sask \$33,645, Moose Indian Band Moose Factory Ont \$69,809, Mount Currie Indian Band Mount Currie BC \$53,911, Muskeg Lake Band Leask Sask \$26,965, Nanaimo Indian Band Nanaimo BC \$38,753, National Indian Brotherhood Ottawa Ont \$74,635, Nelson House Band Nelson House Man \$47,589, Nimpkish Band Council Alert Bay BC \$231,722, Nishga Tribal Council New Aiyansh BC \$108,068, Norway House Band Norway House Man \$57,112, Onion Lake Band Lloydminster Sask \$44,322, Oxford House Band Oxford House Man \$44,012, Peguis Indian Band Hodgson Man \$92,260, Peigan Band Brochet Alta \$55,685, Petahbun Council Sandy Lake Ont \$27,024, Peter Ballantyne Band Pelican Narrows Sask \$108,050, Pine Creek Band Camperville Man \$98,019, Poorman Indian Band Quinton Sask \$25,740, Port Simpson Indian Band Port Simpson BC \$40,767, Poundmaker Indian Band Cut Knife Sask \$29,384, Rainy Lake Region Tribal Chiefs Inc Fort Frances Ont \$25,097, Red Earth Indian Band Red Earth Sask \$26,515, Roseau River Band Dominion City Man \$25,282, Saanich Peninsula Tribal Council Saanichton BC \$47,726, Saddle Lake Band Saddle Lake Alta \$102,409, Sandy Bay Band Marius Man \$178,991, Sandy Lake Band Shellbrook Sask \$96,441, Sechelt Indian Band Sechelt BC \$28,587, Shamattawa Band Shamattawa Man \$31,690, Shamattawa Leonard Miles Memorial Centre Shamattawa Man \$62,601, Sheshaht Band Council Port Alberni BC \$37,786, Shoal River Band Pelican Rapids Man \$127,888, Sioux Valley Band Griswold Man \$41,545, Skidegate Indian Band Queen Charlotte BC \$30,105, South Indian Lake Community Council South Indian Lake Man \$25,044, Spanish River Serpent River and Mississauga Indian Band Nurse Program Blind River Ont \$27,309, Split Lake Band Split Lake Man \$45,820, Squamish Indian Band North Vancouver BC \$34,529, Ste Theresa Band Ste Theresa Point Man \$58,245, Stoney Health Support Centre Morley Alta \$204,160, Sturgeon Lake Band Spruce Home Sask \$49,256, Swampy Cree Tribal Council The Pas Man \$70,273, The Pas Band The Pas Man \$85,082, Thunderchild Indian Band Turtleford Sask \$46,015, Tobique Indian Band Perth NB \$31,920, Tsulquate Village Council Port Hardy BC \$41,373, Union of British Columbia Indian Chiefs Vancouver BC \$60,152, Union of New Brunswick Indians Fredericton NB \$33,690, Union of Nova Scotia Indians Sydney NS \$53,778, Union of Ontario Indians Toronto Ont \$134,634, Valley River Band Shortdale Man \$35,740, Waasagomach Band Waasagomach Man \$50,567, Waterhen Band Skowanan Man \$100,492, Waterhen Band Waterhen Sask \$33,815, Waywayseecappo Band Rossburn Man \$31,637, Whitefish Lake Band Atikameg Alta \$30,733, Wikwemikong Band Wikwemikong Ont \$47,273, Windigo Indian Council Weagamow Ont \$64,318.

Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol Abuse Programs \$3,466,052—Canadian Native Indian Committee on Alcoholism Thunder Bay Ont \$25,474, DOTC Native Alcohol Abuse Program Brandon Man \$51,486, Gitksan Carrier Tribal Council

Alcohol Program Hazelton BC \$40,852, Goodfish Lake Counseling Services Goodfish Lake Alta \$26,505, Hobbema Centre Hobbema Alta \$53,350, Kahnawake Referral Services Caughnawaga Que \$36,709, Kayahna Area Council on Alcohol and Drug Abuse Big Trout Lake Ont \$49,499, Keewatinook Alcohol Abuse Program Moose Factory Ont \$27,073, LaRonge Band Alcohol Abuse Program La Ronge Sask \$29,273, Magwa Gani Gemig Wikwemikong Native Rehabilitation Centre Wikwemikong Ont \$78,950, Maria Portage Alcohol Education Centre Ste Theres Point Man \$55,259, Native Alcohol and Drug Abuse Counselling Assoc of Nova Scotia Sydney NS \$120,394, Native Alcoholism Council of Manitoba Winnipeg Man \$136,721, Native Peoples Alcohol and Drug Centre Ohsweken Ont \$65,186, Native Revival Centre Restigouche Que \$28,131, Nechi Institute on Alcohol and Drug Education Winterburn Alta \$95,150, New Dawn Valley Centre Fort Qu'Appelle Sask \$95,520, Onion Lake Drop in Centre Onion Lake Sask \$35,155, Pedahbun Lodge Toronto Ont \$79,624, Peigan Alcohol Program Brochet Alta \$29,377, Petahbun Council on Alcohol and Drug Abuse Sandy Lake Ont \$44,650, Preventative Education Project on Alcohol and Drug Abuse Saskatoon Sask \$72,417, Projet Caribou Village des Hurons Qué \$98,604, Saanich Tribal Council Alcohol and Drug Program Victoria BC \$25,655, Saddle Lake Band Alcohol Program St Paul Alta \$33,000, Sagkeeng AlCare Centre Pine Falls Man \$94,782, Saulteaux Centre Kamsack Sask \$28,303, Shellbrook Indian Agency Alcoholism Project Shellbrook Sask \$29,446, Siksika Alcohol Society Gleichen Alta \$30,360, St Paul's Treatment Centre Cardston Alta \$149,428, Touchwood Drop-In Centre Punnichy Sask \$63,649, Tree of Peace Friendship Centre Alcohol Program Yellowknife NWT \$34,366, Union of New Brunswick Indians Fredericton NB \$126,040, Walpole Island Community Services Program Wallaceburg Ont \$28,750, Windego Alcohol and Drug Abuse Project Weagamow Lake Ont \$39,600.

Summer Youth Employment Program \$259,534

Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health \$1,018,030—Inuit Tapirisat of Canada Ottawa Ont \$68,030, National Indian Brotherhood Ottawa Ont \$950,000.

Contribution to the Indian Association of Alberta towards the cost of capital construction \$150,000—Stoney Tribal Administration Morley Alta \$150,000.

Contribution to The Royal Ottawa Hospital for the transfer of Prosthetic Services \$175,000

HEALTH PROTECTION PROGRAM \$863,000

Grant to the National Food Distribution Centre \$15,000

Grant to the Association of Official Analytical Chemists Washington DC USA \$30,000

Grant to the International Commission of Radiological Protection \$5,000

Contribution to the World Health Organization Geneva Switzerland \$50,000

Contributions to organizations conducting research on toxic chemicals \$763,000—International Agency for Research on Cancer Lyon France \$713,000, International Program on Chemical Safety (World Health Organization) Geneva Switzerland \$50,000.

INCOME SECURITY PROGRAM \$10,604,829,695

Family Allowances \$2,019,519,887

Old Age Security \$6,140,552,077

Guaranteed Income Supplement \$2,241,913,982

NATIONAL HEALTH AND WELFARE—*Concluded*

Spouse's Allowances \$202,843,749

Medical Research Council \$98,410,000

Grants and scholarships to promote research and research training in the health science complexes of Canadian Universities and in other faculties when the proposed research is highly relevant to human health \$98,410,000—Universities: Alberta Edmonton Alta \$4,810,063, British Columbia Vancouver BC \$6,758,374, Calgary Calgary Alta \$2,634,880, Carleton Ottawa Ont \$121,253, Concordia Montreal Qué \$114,389, Dalhousie Halifax NS \$3,323,612, Guelph Guelph Ont \$381,064, Laval Ste Foy Qué \$3,561,726, Manitoba Winnipeg Man \$5,860,028, McGill Montréal Qué \$15,596,958, McMaster Hamilton Ont \$5,080,074, Memorial St John's Nfld \$1,507,003, Montréal Montréal Qué \$8,515,832, Ottawa Ottawa Ont \$2,085,185, Queen's Kingston Ont \$3,434,353, Saskatchewan Saskatoon Sask \$2,791,945, Sherbrooke Sherbrooke Qué \$3,068,070, Toronto Toronto Ont \$18,861,334, Western Ontario London Ont \$5,901,802, Institut Armand Frappier Laval des Rapides Qué \$225,314, Trent Peterborough Ont \$38,192, Victoria Victoria BC \$114,255, Waterloo Waterloo Ont \$151,000; *Fellowships Place of Tenure Outside Canada*—Direct awards to highly qualified individuals with a MD, DDS, DVM, or PhD degree who wish to take full-time research training in the health sciences—Bedard Pierre M University of Pennsylvania Philadelphia Pa \$25,850, Bernstein M A University of California San Francisco Cal \$25,750, Booth John D National Institutes of Health Bethesda Md \$27,000, Brunham Robert C University of Washington Seattle Wash \$28,500, Calvin James E University of California San Francisco Cal \$27,715, Cameron Calvin B University of California San Francisco Cal \$28,850, Cleland D Paul Royal Free Hospital London Eng \$28,365, Desautels Michel Harvard Medical School Boston Mass \$28,788, Eddy Allison A University of Minnesota Minneapolis Minn \$26,037, Francis Gordon S University of California San Francisco Cal \$29,166, Fried Gerald M University of Texas Galveston Texas \$25,702, Ginsberg Jody Welsh National School of Medicine Cardiff Wales \$26,500, Herscovitch Peter Washington University St Louis Mo \$26,500, Ho May Tze-May Case Western Reserve University Cleveland Ohio \$28,250, Hoffer L John Harvard and M I T Boston Mass \$27,350, Jobin Jacques R Universite de Berne Berne Switzerland \$26,208, Keating Armand Fred Hutchinson Cancer Research Center Seattle Wash \$25,100, Lang Anthony E T University of London London Eng \$27,250, Laskin Carl A National Institutes of Health Bethesda Md \$27,250, Law Barbara J Oklahoma Children's Memorial Hospital Oklahoma City Okla \$27,000, Le Couteur Richard A University of California Davis Cal \$25,500, Major Pierre P Sidney Farber Cancer Institute Boston Mass \$28,500, Martin W R Wayne Washington University St Louis Mo \$26,396, Matthew Elizabeth Columbia University New York NY \$28,750, McKenna William J Hammersmith Hospital London Eng \$28,850, Morgan Wayne J University of Arizona Tucson Ariz \$25,500, Nolan Sheila M University of California Sacramento Cal \$25,500, Richardson Bryan S University of Oregon Portland Oreg \$28,750, Sandhu Harinder S New York University New York NY \$27,320, Sharma Arjun D Washington University St Louis Mo \$25,852, Shen Edward N D University of California San Francisco Cal \$25,500, Ste Marie Louis-G Massachusetts General Hospital Boston Mass \$25,750, Teitel David F University of California San Francisco Cal \$27,350, Taylor Brian M Mayo Clinic Rochester Minn \$27,844, Vasilevsky Murray L Boston University Boston Mass \$27,146; *Centennial Fellowships—Place of Tenure Outside Canada*—Begin Michel University of Melbourne Victoria Australia \$26,500, Benoit Robert The Salk Institute La Jolla Cal \$31,750, Boisjoly Hélène M Eye Research Institute Boston Mass \$31,686, Czitrom Andre University College London London Eng \$30,017, Lahaie Raymond G Southwestern Medical School Dallas Texas \$30,820, Noseworthy John H Harvard Medical School Boston

Mass \$32,143, Preiksaitis Jutta K Stanford University of Stanford Cal \$32,100, Raptis Leda H Princeton University Princeton NJ \$26,622, Rice George P A Scripps Clinic and Research Foundation La Jolla Cal \$32,265, Salas-Prato Milagros University of California La Jolla Cal \$26,000, Skarf Barry University of California San Francisco Cal \$32,602, Wolman Stephen L London School of Hygiene and Tropical Medicine London Eng \$33,394; Grants to National Organizations—Canadian Council on Animal Care Ottawa Ont \$172,350.

NATIONAL REVENUE \$38,783

Taxation \$38,783

Inter-American Centre of Tax Administrators, Panama 9A, Panama \$30,842

Commonwealth Association of Tax Administrators London, England \$7,941

PARLIAMENT \$1,392,837

The Senate \$573,676

Members of the Senate—Pensions to retired Senators \$247,618
Canadian Branch of the Commonwealth Parliamentary Association \$83,080
Canadian Group, Inter-Parliamentary Union \$30,900
Canadian North Atlantic Treaty Organization Parliamentary Association \$87,600
Canadian Section of "l'Association internationale des parlementaires de langue française" \$30,000
Canada-Europe Parliamentary Association \$15,000
Parliamentary Centre for Foreign Affairs and Foreign Trade \$14,571
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures \$64,907

House of Commons \$819,161

Canadian Branch of the Commonwealth Parliamentary Association \$193,853
Canadian Group, Inter-Parliamentary Union \$72,100
Canadian North Atlantic Treaty Organization Parliamentary Association \$204,400
Parliamentary Centre for Foreign Affairs and Foreign Trade \$33,998
Canadian Section of "l'Association internationale des parlementaires de langue française" \$70,000
Canada-European Parliamentary Association \$35,000
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures \$209,810

POST OFFICE \$694,545

Canada's share of upkeep of the International Bureau of the Universal Postal Union \$543,972
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain \$150,573

PRIVY COUNCIL \$1,405,887**Privy Council \$1,233,410****PRIVY COUNCIL PROGRAM \$589,500**

Grant to the Institute of Intergovernmental Affairs Queen's University \$49,500

Grant to the Institute for Research on Public Policy \$500,000

Grant to the Centre for Legislative Exchange \$40,000

SPECIAL PROGRAM \$643,910

Contributions to provinces and territory for assistance relating to natural disasters in 1978 and 1979 \$643,910—Alberta \$87,859, New Brunswick \$45,488, Yukon \$510,563.

Chief Electoral Officer \$172,477

Reimbursement of candidates' election expenses \$172,477

PUBLIC WORKS \$220,028,286**Department \$220,028,286****PROFESSIONAL AND TECHNICAL SERVICES PROGRAM \$76,724**

Canadian Association of Fire Chiefs Ottawa Ont \$25,000

Construction Management Development Institute Willowdale Ont \$34,724

Other \$17,000

ACCOMMODATION PROGRAM \$1,723,360

Contribution towards Sewer Improvements Goose Bay \$1,000,000

Contribution for installation of municipal services Taxation Data Centre Jonquière Que \$723,360

MARINE PROGRAM \$244,993

Dry Dock Subsidy to Canadian Vickers Ltd Montreal Que \$180,000

Marine Remedial Works \$63,158

Other \$1,835

LAND MANAGEMENT AND DEVELOPMENT PROGRAM \$4,568,246

Contribution to the City of Saint John for the construction of a Sea-Wall \$4,458,576

Summer Youth Employment Program Harbourfront Corp Toronto Ont \$109,670

MUNICIPAL GRANTS PROGRAM \$213,414,963

Grants to municipalities \$213,414,963—Central Labrador School Tax Authority Nfld \$210,000, Corner Brook City Nfld \$33,719, Gander Town Nfld \$210,000, Gander Regional School Tax Authority Nfld \$70,000, Happy Valley-Goose Bay Town Nfld \$530,000, St John's City Nfld \$350,000, St John's School Tax Authority Nfld \$90,000, Stephenville Town Nfld \$25,036; Payment to province on behalf of PEI Municipalities \$579,431; Amherst Town NS \$81,000, Annapolis County NS \$195,609, Antigonish Town NS \$35,000, Barrington District NS \$43,388, Cape Breton County NS \$663,613, Cumberland County NS \$25,000, Dartmouth City NS \$1,500,000, Glace Bay Town NS \$54,564, Halifax City NS

\$7,040,940, Halifax County NS \$860,000, Inverness County NS \$38,392, Kentville Town NS \$200,000, Kings County NS \$173,000, New Glasgow Town NS \$32,000, North Sydney Town NS \$37,473, Shelburne District NS \$11,356, Springhill Town NS \$658,249, Sydney City NS \$318,115, Truro Town NS \$47,000, Victoria County NS \$87,251, Yarmouth Town NS \$65,000; Payments to province on behalf of New Brunswick Municipalities \$3,062,923; Alma Town Que \$46,450, Baie Comeau Town Que \$37,501, Beaufort Town Que \$41,470, Blainville Town Que \$69,000, Chambly Town Que \$57,417, Chibougamau Town Que \$84,000, Chicoutimi Town Que \$42,086, Cowansville Town Que \$480,000, Dorval City Que \$2,935,673, Farnham Town Que \$121,868, Granby Town Que \$39,890, Grand Mère Town Que \$49,681, Joliette Town Que \$30,446, Jonquière Town Que \$66,934, LaBaie Town Que \$608,990, Lachine City Que \$46,831, Lachute City Que \$26,022, La Macaza Municipality without name Que \$73,362, La Salle City Que \$120,417, La Tuque Town Que \$86,276, Lauzon City Que \$50,974, Laval City Que \$2,225,305, Les Ecoles School Board Que \$123,724, Lévis Town Que \$52,695, Longueuil Town Que \$166,455, Matane School Board Que \$29,530, Mirabel Town Que \$1,063,428, Moisie Municipality without name Que \$100,000, Mont-Joli Town Que \$59,419, Mont-Laurier Town Que \$47,251, Montreal Town Que \$6,371,222, Oka Parish Que \$52,000, Outaouais-Hull School Board Que \$617,264, Pointe-Claire Town Que \$100,417, Quebec Town Que \$3,550,000, Rimouski City Que \$30,428, Rouyn City Que \$58,413, Ste Anne de Bellevue Town Que \$533,244, Ste Anne des Plaines Parish Que \$653,727, St Bruno de Montarville Que \$69,919, Ste Foy Town Que \$1,277,399, St Gabriel de Valcartier Municipality without name Que \$161,000, St Hyacinthe Town Que \$38,228, St Jean Town Que \$3,601,470, St Jerome School Board Que \$193,909, St Jerome Town Que \$38,768, St Laurent Town Que \$3,181,486, St Louis de Terrebonne Parish Que \$59,389, Ste Madeleine de Rigaud Parish Que \$72,247, Ste Thérèse School Board Que \$54,534, Senneterre Town Que \$57,000, Sennerville Village Que \$61,755, Sept-Îles City Que \$352,596, Sept-Îles School Board Que \$70,318, Shannon Municipality without name Que \$64,060, Shawinigan City Que \$38,608, Sherbrooke Town Que \$339,396, Sorel City Que \$125,141, Thetford Mines City Que \$40,543, Trois-Rivières Town Que \$103,017, Val Belair Town Que \$78,779, Val D'Or Town Que \$42,570, Val Mauricie School Board Que \$31,000, Vaudreuil School Board Que \$110,096, Verdun City Que \$79,048, Victoriaville Town Que \$35,887, Westmount City Que \$607,340; Amherstburg Town Ont \$26,000, Barrie City Ont \$84,191, Belleville City Ont \$179,262, Brantford Ont \$85,242, Brighton Township Ont \$304,622, Brockville City Ont \$47,486, Burlington City Ont \$196,266, Cambridge City Ont \$87,756, Chatham City Ont \$91,138, Cobourg Town Ont \$30,662, Colchester South Township Ont \$103,989, Cornwall City Ont \$1,300,000, Ernestown Township Ont \$322,504, Essa Township Ont \$340,000, Etobicoke Borough Ont \$145,429, Fort Erie Town Ont \$25,928, Fort Frances Town Ont \$26,763, Geraldton Town Ont \$25,432, Gloucester Township Ont \$2,101,293, Gravenhurst Town Ont \$40,000, Guelph City Ont \$93,000, Hamilton City Ont \$661,545, Jeffrey and Melick Township Ont \$32,893, James Bay Lowlands Secondary School Board Ont \$61,940, Kanata City Ont \$68,653, Kapuskasing Town Ont \$60,814, Kenora Town Ont \$66,996, Kingston City Ont \$1,081,855, Kirkland Lake Town Ont \$26,675, Kitchener City Ont \$304,975, Lincoln Town Ont \$70,328, Lindsay Town Ont \$26,559, London City Ont \$1,075,000, Markham Town Ont \$97,380, McNab Township Ont \$25,104, Mersea Township Ont \$51,667, Mississauga City Ont \$4,500,000, Nepean City Ont \$87,000, Niagara Falls City Ont \$167,519, Niagara-on-the-Lake Town Ont \$153,345, Norfolk Township Ont \$100,426, North Bay City Ont \$698,774, North York Borough Ont \$4,713,888, Oakville Town Ont \$106,123, Opasatika Improvement District Ont \$42,160, Orillia City Ont \$34,822, Oshawa City Ont \$143,811, Ottawa City Ont \$60,620,000, Ottawa-Carleton Regional Municipality Ont \$359,900, Owen

PUBLIC WORKS—Concluded

Sound City Ont \$76,733, Parry Sound Town Ont \$38,958, Pembroke City Ont \$54,876, Petawawa Village Ont \$115,000, Petawawa Township Ont \$168,000, Peterborough City Ont \$252,966, Pickering Town Ont \$291,268, Pittsburg Township Ont \$1,125,000, Port Colborne City Ont \$25,000, Prescott Separated Town Ont \$59,821, Renfrew Town Ont \$29,784, Rolph Buchanan Wyllie and Mckay Township Ont \$82,617, St Catharines City Ont \$162,500, St Thomas City Ont \$48,314, St Vincent Township Ont \$66,681, Sandwich South Township Ont \$119,419, Sarnia City Ont \$231,983, Sault Ste Marie City Ont \$587,006, Scarborough Borough Ont \$518,740, Sidney Township Ont \$167,000, Simcoe Town Ont \$29,072, Sioux Lookout Town Ont \$110,000, Smiths Falls Separated Town Ont \$39,452, Stratford City Ont \$57,683, Sudbury City Ont \$241,734, Thunder Bay City Ont \$451,866, Timmins City Ont \$105,087, Toronto City Ont \$9,349,353, Tosoronto Township Ont \$78,000, Trenton Separated Town Ont \$27,587, Uxbridge Town Ont \$59,090, Valley East Town Ont \$40,639, Vanier City Ont \$106,376, Vaughan Town Ont \$34,832, Welland City Ont \$357,931, West Carleton Township Ont \$86,777, West Nissouri Township Ont \$50,000, Windsor City Ont \$578,866, Woodstock City Ont \$48,714, York Borough Ont \$90,189, Brandon City Man \$174,120, Churchill Local Government District Man \$350,000, Cornwallis Rural Municipality Man \$60,000, Dauphin Town Man \$53,665, Emerson Town Man \$37,097, Flin Flon City Man \$37,768, Lynn Lake Local Government District Man \$27,633, Morden Town Man \$25,754, North Cypress Rural Municipality Man \$126,000, Portage La Prairie Rural Municipality Man \$48,219, Portage La Prairie City Man \$44,266, Rockport Rural Municipality Man \$335,000, Rosser Rural Municipality Man \$32,982, Selkirk Town Man \$26,525, Swan River Town Man \$25,483, The Pas Town Man \$42,269, Winnipeg City Man \$8,924,941; Bayne No 371 Rural Municipality Sask \$38,473, Fort Qu'Appelle Town Sask \$54,429, Grande Prairie No 1 County Sask \$45,000, Indian Head No 156 Rural Municipality Sask \$39,939, Meadow Lake Town Sask \$35,336, Melfort Town Sask \$26,138, Moose Jaw City Sask \$184,868, North Battleford City Sask \$69,607, Orkney No 244 Rural Municipality Sask \$32,460, Prince Albert City Sask \$136,951, Prince Albert No 461 Rural Municipality Sask \$235,357, Regina City Sask \$1,357,335, Saskatoon City Sask \$875,000, Star City No 428 Rural Municipality Sask \$37,356, Swift Current City Sask \$48,509, Swift Current No 137 Rural Municipality Sask \$105,670, Yorkton City Sask \$63,166, Bonnyville No 87 County Alta \$700,000, Calgary City Alta \$4,185,189, Crownst Pass Municipality Alta \$19,053, Drumheller City Alta \$523,892, Edmonton City Alta \$2,805,190, Fort McMurray Town Alta \$30,000, Improvement District No 1 (Government of Alberta) Alta \$365,000, Jasper School District No 3063 Alta \$250,000, Lacombe No 14 County Alta \$40,683, Leduc No 25 County Alta \$686,050, Lethbridge City Alta \$109,110, Medicine Hat City Alta \$32,826, Red Deer City Alta \$67,961, Red Deer No 23 County Alta \$130,000, Sturgeon No 90 County Alta \$520,000, Wainwright No 61 County Alta \$150,000, Burnaby District BC \$246,840, Campbell River District BC \$41,000, Chilliwack District BC \$120,000, Cranbrooke City BC \$27,800, Creston Town BC \$27,011, Dawson Creek City BC \$35,000, Delta District BC \$125,000, Esquimalt District BC \$2,899,544, Fort Nelson Village BC \$45,973, Fort St John City BC \$25,000, Government of British Columbia on behalf of the unorganized area of the province BC \$1,000,000, Kamloops City BC \$284,266, Kelowna City BC \$74,000, Kent District BC \$192,691, Kitimat District BC \$33,425, Langley District BC \$95,000, Masset Village BC \$107,220, Matsqui District BC \$659,387, Mission District BC \$338,491, Nanaimo City BC \$360,000, Nelson City BC \$67,987, New Westminster City BC \$476,196, North Saanich District BC \$911,867, North Vancouver City BC \$40,374, Penticton City BC \$120,000, Pitt Meadows District BC \$28,000, Port Alberni City BC \$35,000, Port Hardy District BC \$35,000, Powell River District BC \$40,559, Prince George City BC

\$683,346, Prince Rupert City BC \$138,000, Quesnel Town BC \$45,000, Richmond District BC \$3,126,376, Saanich District BC \$449,736, Sidney Town BC \$50,853, Smithers Town BC \$81,070, Surrey District BC \$595,064, Trail City BC \$39,000, Vancouver City BC \$1,900,000, Vernon City BC \$120,000, Victoria City BC \$1,089,383, West Vancouver District BC \$110,000; Fort Simpson Village NWT \$112,925, Fort Smith Town NWT \$100,000, Government of the Northwest Territories NWT \$252,770, Hay River Town NWT \$126,889, Inuvik Town NWT \$350,000, Yellowknife City NWT \$700,000; Government of Yukon Territory YT \$83,025, Whitehorse Town YT \$659,816.

REGIONAL ECONOMIC EXPANSION \$513,939,875

Department \$513,939,875

Development Opportunity Initiatives \$341,809,530—Abitibi-Price Inc Kénoami Que \$113,189, Government of the Province of Alberta Edmonton Alta \$5,423,267, Bennett Inc Chambly Que \$34,806, Boise Cascade Canada Ltd Newcastle NB \$69,031, Government of the Province of British Columbia Victoria BC \$23,914,325, Government of Canada Department of Indian and Northern Affairs Ottawa Ont \$5,109,885, Community Improvement Corp Fredericton NB \$29,918,702, Consolidated Bathurst Ltd Bathurst NB \$1,120,000, Consolidated-Bathurst Inc Grand'Mère Que \$2,758,113, Consolidated-Bathurst Inc Port-Alfred Que \$660,655, Consolidated-Bathurst Inc Shawinigan Que \$827,931, Consolidated-Bathurst Inc Wayagamack Que \$6,387,076, Domtar Ltée Donnacona Que \$139,557, F F Soucy Inc Rivière-du-Loup Que \$295,561, Fraser Inc Edmonton NB \$2,602,375, Glasine Canada Ltd Limoilou Que \$50,964, Kruger Inc Trois Rivières Que \$600,413, La Cie de Papier Q N S Ltée Baie Comeau Que \$486,978, La Cie de Papier St-Raymond Ltée Chute-Panet Que \$159,791, La Cie Gaspésie Chandler Que \$96,052, La Cie Internationale de Papier Cnd Gatineau Que \$1,398,040, La Cie James MacLaren Ltée Masson Que \$536,256, La Papeterie Recd Limoilou Que \$1,198,301, Les Papiers Perkins Candiac Que \$550,108, Les Papiers Scott Crabtree Que \$143,541, Les Produits forestiers E B Eddy Ltée Hull Que \$571,759, Government of the Province of Manitoba Winnipeg Man \$14,856,385, NBIP Ltd Montreal Que \$10,000,000, Newfoundland Exchequer Account St John's Nfld \$35,070,847, Government of the Province of Nova Scotia Halifax NS \$55,421,619, Government of NWT Yellowknife NWT \$537,838, O P D Q Québec Que \$71,291,075, Government of the Province of Ontario Toronto Ont \$33,890,953, Qu'Appelle Valley Indian Development Authority Regina Sask \$50,000, Rolland Inc St Jérôme Que \$399,707, Government of the Province of Saskatchewan Regina Sask \$23,568,436, Sodevix Québec Que \$8,000,000, St Anne Nackawic NB \$1,075,806, Tembec Inc Témiscamingue Que \$997,709, Government of Yukon Territory Whitehorse YT \$1,285,700.

Industrial Incentives—Regional Development Incentives \$127,013,641—A L Van Houtte Ltée St Léonard Que \$46,973, A Lassonde & Fils Inc Rougemont Que \$378,384, A Lavoie & Fils Ltée Chicoutimi Que \$51,052, Abattoir Fraser Ltée St Moïse Que \$86,540, Abattoir Labbé & Fils Inc St George Ouest Que \$25,200, Abattoir Ouellet Inc Ste Perpétue Que \$50,000, Abbott Laboratoires Ltée Mont Royal Que \$1,568,598, Abe Levine & Sons Saint John Ltd Fredericton NB \$122,931, Abegweit Bakery St Eleanor's PEI \$55,891, ABM Machine Works Edmundston NB \$98,114, Abmast Inc St Hyacinthe Que \$219,856, Abraflex Ltd Val Caron Ont \$58,290, Acier Pitt (Québec) Ltée Ville St Pierre Que \$84,765, Aero Aluminium Inc Laval Que \$61,807, Agricultural Enterprises Ltd Truro NS \$35,064, Ahlstrom Ltd Moncton NB \$38,365, Airborne Gear & Mach Ltd St Léonard Que \$125,795, Albert Marchand Inc Ste-Anne-de-la-Pérade Que \$43,990, Algoma Steel Corp Ltd Sault Ste Marie Ont \$1,200,000, Aliments Reinhart Ltée Chambly Que \$28,050, All

REGIONAL ECONOMIC EXPANSION—Continued

Canadian Emblem Corp Winnipeg Man \$32,102, Allan Donald & Kenneth West Covehead PEI \$128,100, Almex Inc Bernières Que \$150,849, Alphonse Lepage Inc Rivière-du-Loup Que \$60,200, Aluminium Reycair Inc Dolbeau Que \$35,751, Amalgamated Dairies Ltd O'Leary PEI \$45,200, Amalgamated Dairies Ltd Summerside PEI \$28,370, American Biltrite (Canada) Sherbrooke Que \$37,735, Angel Tire Service Ltd Kenora Ont \$37,085, Appolo Microwaves Ltd Dorval Que \$43,418, Arctic Ice Co Ltd Winnipeg Man \$167,152, Arctic Seafoods Ltd Charleston Nfld \$82,650, Art Indien et Eskimo de L Ste Tite Que \$36,050, Art Upholstering & Drape Co Winnipeg Man \$28,102, Arvin Special Machinery Chatham NB \$117,666, ASB (Canada) Ltd Pointe Sapin NB \$176,720, Asea Industries Limitée Varennes Que \$881,293, Ass Coop Forestière de St Elzéar St Elzéar Que \$211,680, Atelier de Fabrication Farnham Farnham Que \$25,108, Atelier d'Usinage C G S St Félix de Kingsey Que \$29,400, Atelier d'Usinage Marmen Cap de la Madeleine Que \$106,400, Atelier Rosario Tremblay Alma Que \$46,203, Ateliers d'Usinage B & D St Hubert Que \$27,111, Ateliers Wood Inc Sept Îles Que \$59,190, Atlantic Fish Specialties Parkdale PEI \$95,537, Atlantic Gypsum Ltd Corner Brook Nfld \$79,600, Atlantic Sugar Ltd Saint John NB \$235,647, Atlas Hoist & Body Inc Montreal Que \$53,793, Aviatech Inc St Laurent Que \$113,524, Avoncraft Canada Ltd Musquodoboit NS \$26,766, Avonlea Mineral Industries Wilcot Sask \$108,027, B C H Unique Inc St Martin Que \$28,000, Baie des Chaleurs Cold Storage Ltd Caraque NB \$93,196, Bains Ultra Québec Inc Bernières Que \$32,670, Balcan Plastics Ltd St Léonard Que \$105,629, Bastien Brothers Inc St Emile Que \$60,226, Bâtiment Préfabriqué Bern Belœil Que \$177,953, Beaisiro W J Co Ltd Fredericton NB \$37,750, Bedco Division de Gerodnon Laval Que \$178,848, Beloit Canada Ltée St Joseph de Sorel Que \$55,875, Bennic Inc St Pierre de Broughton Que \$29,546, Bermatex Inc Montmagny Que \$55,014, Biscuits Leclerc Ltée Québec Que \$38,270, Black Pond Farms Ltd Souris NB \$35,379, Blanchard-Ness Limitée St Hubert Que \$91,604, Bogle Belting Canada Ltd Cowansville Que \$36,359, Bois Francs du Nord Inc Girardville Que \$33,031, Bois-Aise de Roberval Inc Roberval Que \$25,213, Bolton Industries Ltd Knowlton Que \$35,694, Bombardier Inc La Pocatière Que \$1,160,877, Bombardier Inc Montréal Que \$1,452,698, Bose Canada Inc Ste Marie Que \$73,857, Boucherie Le Ranch de Car Carleton Que \$50,902, Bouvillons Canada (1977) St Georges Que \$45,800, Brandt Machine & Manufacturing Regina Sask \$70,000, Brett Young Seed Limited La Salle Man \$80,455, Bristol Aerospace Ltd Winnipeg Man \$586,608, Broderie Delta Ltée Drummondville Que \$27,025, Brunswick Bottling Ltd Woodstock NB \$150,478, Brunswick Pallets Ltd Ste Marie NB \$56,226, Buf-fet Georges Lemay Inc Leclercville Que \$31,600, Burch Seeds Ltd Bagot Man \$33,999, C E F G Canada Ltd Charlottetown PEI \$317,730, Cadoret & Frères Inc St Augustin Que \$58,708, Camir Industries Inc Ste Perpetue Que \$58,961, Canada Packers Inc Sussex NB \$162,918, Canada West Shoe Manufacturing Winnipeg Man \$131,114, Canadian Anglo Machines Winnipeg Man \$29,905, Canadian Bronze Company Winnipeg Man \$62,600, Canadian General Electric St André Est Que \$233,092, Canadian Hockey Industrie Drummondville Que \$44,013, Canadian Industries Ltd Bécancour Que \$988,804, Canadian Keys Fibre Co Hantsport NS \$509,295, Canadian Marconi Co Mont-Royal Que \$142,270, Canadian Sportswear Co Winnipeg Man \$27,082, Canadian Tool & Die Winnipeg Man \$105,459, Canarctic Graphics Ltd Yellowknife NWT \$72,000, Canplast of Canada Ltd St Léonard Que \$104,027, Canron Inc New Liskard Ont \$75,467, Canvil Inc Acton Vale Que \$174,592, Canwood Ltd New Germany NS \$97,738, Cartexperts Inc Loretteville Que \$58,450, Casavant Frères Ltée St Hyacinthe Que \$35,880, Celanese Canada Inc Drummondville Que \$1,618,327, Centennial Packers Ltd Winnipeg Man \$349,414, Central Dynamics Ltd Pointe Claire Que \$158,240, Centron for Television Studies Ltd Charlottetown PEI \$29,786, Céramique de Beauce Inc St Joseph de Beauce Que \$51,094, Cercueils Victoriaville Ltée Victoriaville

Que \$50,490, Cerro Mining Co of C Montreal Que \$116,952, Chaleur Pulpwood Ltd Robertville NB \$114,858, Chantier Maritime de Gaspé Sandy Beach Que \$437,660, Chausseries M G Inc Acton Vale Que \$33,654, China Steel Ltd Sault Ste Marie Ont \$27,157, Chippin Bros Ltd Fredericton NB \$77,687, Chups Laurentide Inc Laval Que \$81,000, Chisk Metal Ltd Winnipeg Man \$32,000, Cie Général Mfrre Ltée Drummondville Sud Que \$74,519, Cie L'Eclairer Ltée Beauveville Que \$38,031, City Bakery (Northern Ltd) North Bay Ont \$49,484, Claude Forget (1979) Inc St Jovite Que \$88,540, Cloverfield Bee Supply Kleefeld Man \$91,815, Coastal Plastics Darmouth NS \$693,450, Coffre-Fort National du C Lachenaie Que \$146,214, Coldstream Products of Canada Ltd Winnipeg Man \$447,609, Coleco (Canada) Ltd Montreal Que \$143,559, Combustion Engineering Superheater Ltd Ottawa Ont \$306,903, Compelec Inc Quebec Que \$70,000, Comptoir Agr de la Guadeloupe Notre-Dame-de-la-Guadeloupe Que \$41,958, Condelle House Ltd Coaticook Que \$56,501, Confection aux Petits Pois Sherbrooke Que \$70,126, Confections Rayjo Inc Notre-Dame-des-Pins Que \$46,418, Connors Bros Ltd Black's Harbour NB \$296,584, Constant Chemical Corp Montreal Que \$43,021, Continental Seafoods Shelburne NS \$61,722, Continental Strickly Kosh Montreal Que \$25,652, Coop Agri du Bas St-Laurent Trois-Pistoles Que \$825,758, Corp Outils Québec St Laurent Que \$104,750, Corp Supersal St Hyacinthe Que \$103,040, Corvella Textiles Ltd Grand Mère Que \$164,318, Country Harbour Hardwoods Goshen NS \$245,253, Couturier Raoul Lumber Ltd Baker Brook NB \$25,783, Co-Data Systems Ltd Winnipeg Man \$35,944, Creative Stained Glass Waymouth NS \$29,110, Crema Furniture Ltd Sault Ste Marie Ont \$57,535, Croatia Industries Saskatoon Sask \$88,800, Croft Metal Products Ltd Halifax NS \$48,178, D Martens Mfg Co Winnipeg Man \$28,806, D P Digital Precision Ins Laval-des-Rapides Que \$81,751, Darona Die Casting Inc St Jean Que \$27,293, Datagram Inc Boucherville Que \$69,800, Dauphin Alfalfa Prod Dauphin Man \$69,765, Dawn Plastics Ltd Winnipeg Man \$32,800, Delebo Inc Nouvelle Que \$25,000, Deniso Lebel Inc St Joseph de Kamouraska Que \$47,694, Destel Inc Grantham Ouest Que \$185,432, Diachem Thunder Bay Ltd Thunder Bay Ont \$111,193, Diagnostic Chemicals West Royalty PEI \$107,062, Dingwell's Machinery & Supply Thunder Bay Ont \$97,940, Distex-Sna Inc Ville d'Anjou Que \$627,750, Distributions Hexco Inc Montreal Que \$35,806, Doerksen & Gronau Ltd Winnipeg Man \$130,761, Domco Industries Ltd Farnham Que \$125,650, Dominion Bridge-Sulzer Inc Lachine Que \$1,722,476, Dominion Engineering Work Lachine Que \$189,510, Dominion Textile Inc Sherbrooke Que \$1,017,154, Dominion Textile Ltd Drummondville Que \$287,685, Dominion Textile Ltd Magog Que \$56,100, Dominion Tool & Metal Ind Montreal Que \$46,149, Donaco Specialty Trucks Porter's Lake NS \$86,910, Donald F Runge Ltd Pembroke Ont \$125,310, Donat Flamand Inc St Apollinaire Que \$97,034, Doppelmayr Ski-Lift Co Ltd St Jérôme Que \$26,501, Drainbac Gas Ltée et Drai Alma Que \$68,107, Drummond Welding & Steel Longueuil Que \$102,400, Dura Product Ltd Swift Current Sask \$240,000, Eastern Precision Casting St Laurent Que \$37,734, Ebénisterie Beaubois Ltée St Georges Que \$42,381, Ebénisterie de la Baie Inc Ville-de-la-Baie Que \$38,200, Ebénisterie Laurentienne Victoriaville Que \$85,191, Electrovert Ltd Laprairie Que \$43,433, Elk Lake Planing Mill Ltd Elk Lake Ont \$54,409, Eloi Moisan Inc St Gilbert Que \$60,486, Empaquetage R A P Inc Montréal Que \$42,571, Empire Meat Co Saskatoon Sask \$53,100, Enheat Ltd Amherst NS \$99,900, Equipement de Boulangerie Victoriaville Que \$50,557, Equipements Denis Inc Ste Rosalie Que \$134,516, Est-Co Maritime Ltd Atholville NB \$136,209, Excel Auto Supply New Minas NS \$86,714, Excel Optical Ltd West Royalty PEI \$25,258, Exeltor Inc Bedford Que \$165,563, Exportation Mauricenne D St-Boniface-de-Shawinigan Que \$49,701, F X Drolet Inc Québec Que \$126,411, Fabricque de Machinerie GE Anjou Que \$25,393, Farinon Canada Ltd Dorval Que \$56,937, Farnell Packaging Ltd Dartmouth NS \$133,669, Ferme La Poule Blanche Ltée Upton Que \$449,855,

REGIONAL ECONOMIC EXPANSION—Continued

Fernand Poudrier Inc St-Alexis-des-Monts Que \$35,000, Fertek Inc Chomedey Que \$53,818, Finmac Lumber Ltd Winnipeg Man \$50,918, Firth Brown Stainless Ltd Toronto Ont \$99,030, Fishery Products Ltd Burin Nfld \$83,009, Fishery Products Ltd Trepassey Nfld \$152,870, Fisons Western Corp Vancouver BC \$206,300, Fonderie Mogotteux Canada Magog Que \$302,997, Fonderie Sagenay Ltée Chicoutimi Que \$30,758, Forex Inc Val D'Or Que \$34,778, Forex Leroy Inc Val D'Or Que \$2,470,000, Forminor Inc Val D'Or Que \$235,555, Formules Mécanographiques Granby Que \$272,568, Fortan Inc St Augustin Que \$95,250, 450532 Ontario Ltd Sault Ste Marie Ont \$98,734, Franc Métal Ltée St Hubert Que \$49,821, François Giguère Inc Ste Aurélie Que \$50,897, Fraser Inc Edmundston NB \$824,571, Freed & Freed of Canada Ltd Winnipeg Man \$531,005, Freightmaster of Canada Ltd St Stephen NB \$198,416, Freshpak Foods Ltd Sydney NS \$54,628, Friendly Supply Ltd Woodstock NB \$122,720, Fromage Côté Inc Warwick Que \$39,600, Fromagerie du Nord Inc Oka Que \$57,050, Fromagerie Lemaire Ltée St Cyrille de Wendover Que \$69,800, Frontenac Fabrics Inc St Nicéphore Que \$214,393, Fumoir St-Antoine Inc St Antoine de Tilly Que \$39,026, Futros Equipt Canada Winnipeg Man \$124,214, G B Graphics Ltd Winnipeg Man \$37,914, G N Plastics Co Ltd Chester NS \$56,890, G P Fabricators Ltd Grande Prairie Alta \$50,712, G R S International Inc Ste-Catherine-d'Alexandrie Que \$33,243, Gamebridge Inc St Jérôme Que \$234,737, Gamma Romont Inc St Hyacinthe Que \$62,500, Gangong Bros Ltd St Stephen NB \$50,746, Gauvin & Associés Les Pr Sherbrooke Que \$33,652, Gemini Outwear Ltd Winnipeg Man \$98,200, General Scrap & Iron Car Shredder Winnipeg Man \$65,279, Georges E Ling Ltée Warwick Que \$352,407, Georges Nadeau & Fils Limités Theftford Mines Que \$27,572, Gestion Stitelle Ltée Coteau Station Que \$45,312, Girard Inc St Césaire Que \$69,487, Grand Falls Milling Co Ltd Grand Falls NB \$97,824, Grand Valley Eggs Ltd Brandon Man \$60,628, Granite Centre Beebe Inc Beebe Que \$33,900, Grant Waferboard Englehart Ont \$735,000, Great West Steel Ltd Saskatoon Sask \$81,754, Green Valley Feed Serv Grunthal Man \$102,130, Grégoire Tanguay Inc St Frederic Que \$36,039, Greif Containers Inc Niagara Falls Ont \$175,922, Groupe Mirabau Inc Vanier Que \$26,652, Groupe Quebec Inc Val D'Or Que \$225,347, Guertin Bros Coatings Winnipeg Man \$125,743, Gunn's Homenade Cakes & Pastry Winnipeg Man \$64,478, H B Vulcanisation Inc Dolbeau Que \$72,280, H P Leclerc & Fils Inc Ste-Victoire-de-Sorel Que \$32,500, H T P Control Manufacturing Winnipeg Man \$148,165, Haley Industries Ltd Haley Station Ont \$512,850, Hamilton & Porter Machine Yarmouth NS \$46,707, Hanson-Mohawk Inc Hull Que \$56,826, Harding Industries Saskatoon Sask \$127,124, Hardy T J & Co Ltd Port aux Basques Nfld \$134,180, Henninger Matting Biggar Sask \$348,648, Hercules Canada Ltd Varennes Que \$5,545,571, Heritage Meat & Sausage Winnipeg Man \$30,770, Héroux Inc Longueuil Que \$72,955, Hiscock J W & Sons Briskies Nfld \$25,435, Hi-Qual Manufacturing Ltd Winnipeg Man \$39,871, Honel Construction Co Ltd Sudbury Ont \$31,194, Houle Construction Inc Mont Laurier Que \$74,222, Hub Meat Packers Moncton NB \$477,502, Hydra-Bore & Machine Winnipeg Man \$43,046, I M O Foods Ltd Yarmouth NS \$52,603, I M P Group Ltd Dartmouth NS \$80,000, I M P Group Ltd Hammonds Plains NS \$34,811, Impressions des Associés Rimouski Que \$27,110, Imprimerie Gagné Ltée Louisville Que \$235,582, Imprimerie Maurice Simard Ste Julienne Que \$38,478, Imprimerie Transcontinentale St Hyacinthe Que \$338,735, Imprimerie Vallières Inc Cap-de-la-Madeleine Que \$31,530, Industrial Combustion & E Dorval Que \$194,618, Industrial Marine Hammonds Plains NS \$39,019, Industries Abaco Inc Montréal Que \$298,950, Industries Couture Ltée Chicoutimi Que \$31,033, Industries Dodec Inc Chicoutimi Que \$83,019, Industries John Lewis Ltée La Tuque Que \$56,394, Industries Keystone (1970) Theftford Mines Que \$87,418, Industries Machinex Inc Pléssisville Que \$26,197, Industries Modernes Melbourne Melbourne Que \$38,400, Industries P

P D Inc Sherbrooke Que \$25,487, Industries Perfections Inc Chomedey Que \$34,878, Industries Victoriaville Victoriaville Que \$191,342, Ingersoll Rand Canada Inc Bedford Que \$591,056, Internau Ltd Sydney NS \$27,715, Internote Canada Ltée Granby Que \$124,489, Interprovincial Co-operative Winnipeg Man \$93,708, Inwood Forest Products Ltd Upsala Ont \$30,958, IPSCO Regina Sask \$2,187,000, Irveon Roofing & Sheet Metal Pembroke Ont \$84,884, Irving J D Ltd Saint John NB \$43,647, Irving Pulp & Paper New Annap PEI \$900,325, Isabelle Brothers Ltd & Bomo Opasatika Ont \$92,053, Island Holding New Annap PEI \$88,199, Ivaco Inc Mariville Que \$484,409, IWM International Wood M Joliette Que \$126,200, I-XL Industries Ltd Medicine Hat Alta \$30,750, J A Ferland & Fils (1972) Berthierville Que \$65,085, Janes P & Sons Ltd Jackson's Arm Nfld \$114,294, Journal Printing Co Sudbury Ont \$64,830, Juniper Lumber Co Ltd Juniper NB \$364,858, K B Electronics Ltd Bedford NS \$44,879, K & J Industries & Distributors Waterville NS \$28,240, Kakabeka Timber Ltd Kakabeka Falls Ont \$94,402, Kal Tire Prince George BC \$108,799, Kantar Construction Winnipeg Man \$118,818, Karhu-Pinso Canada Ltd Cowansville Que \$91,426, Kebec (Québec) Hydraulique Neufchâtel Que \$54,724, Kedgewick Lath Mill Inc Actonvale Que \$120,064, Kerr Controls Ltd Truro NS \$32,712, King Eric Fisheries Ltd Burnt Islands Nfld \$209,224, Kingston Lumber & Building Kingston NS \$206,120, Kitchen Craft of Canada Ltd Winnipeg Man \$277,932, Kruger Pulp and Paper Ltd Trois-Rivières Que \$658,310, L H D Equipment Ltd North Bay Ont \$32,456, L P A Plastics (1976) Ltée Mansonville Que \$25,000, L & M Radiator Ltd Winnipeg Man \$50,535, La Boulangerie Doyon Inc St Côme Que \$34,964, La Brique de Scott Ltée Scott Junction Que \$97,804, La Cie de Trempe des Métaux Anjou Que \$45,791, La Cie Salami Vénitien Montréal Que \$147,606, La Cie de Location Anjou Que \$42,441, La Cie des Portes Inc St Hubert Que \$52,130, La Cie Resental Ltée Mariville Que \$25,535, La Confiserie Comète Ltée St Hyacinthe Que \$203,545, La Corp de Chaussures Grand'Mère Que \$27,318, La Corp des Outils St Laurent Que \$63,692, La Ferme Avicole Marcoux Etang du Nord Que \$66,750, La Ferme de la Poulette Grise La Malbaie Que \$130,200, La Machinerie Omega Ltée St Hyacinthe Que \$67,931, La Poterie Laurentienne Inc St Jérôme \$230,000, La Société de Fabrication Trois-Rivières Que \$91,000, Laberge & Laberge (1978) St-Félicien Que \$82,225, Laboratoires Sagi Inc St Germain de Drummond Que \$28,498, Lacasse & Frères Ltée St Pie de Bagot Que \$39,929, Lacfran Optique International Lachute Que \$30,172, Laiterie Etchemin Inc Lac Etchemin Que \$209,889, Laiterie Lamothé & Frères Drummondville Que \$42,053, Lamoureux & Fils Inc Magog Que \$32,312, Lane Print & Litho (1981) Truro NS \$101,919, Latteco Inc St Vianney Que \$39,572, Laval Spirotube Inc Laval Que \$45,746, Lavignette Ltée Québec Que \$109,172, Le Bloc Vibre (Trois-Rivières) Trois-Rivières Que \$207,406, Le Chantier Nord-est Ltée Bas Caraque NB \$33,180, Le Granit National Ltée Alma Que \$67,400, Le Groupe Christie Ltée St Eustache Que \$525,364, Le Meuble Villageois Inc St-Benoît-Labre Que \$120,000, Les Abattoirs R Roy Inc St Charles Que \$79,628, Les Aciers Canam Inc St Gédéon Que \$86,580, Les Aliments Hygrade Inc Montréal Que \$110,312, Les Aliments Promar Ltée St-Jean-sur-Richelieu Que \$58,838, Les Aliments Vachon & Cul Ste Marie Que \$297,139, Les Ateliers Benoit Allard Chicoutimi Que \$67,097, Les Ateliers de Reliure D'Alma Que \$64,128, Les Ateliers d'ingénierie Lachine Que \$809,252, Les Ateliers d'usage M Joliette Que \$34,842, Les Ateliers d'usinage Normandin Que \$28,506, Les Ateliers Graphiques M Cap St Ignace Que \$63,446, Les Bois d'Oeuvre Lamonta St Prime Que \$84,700, Les Cartonniers St-François Drummondville Que \$76,554, Les Combustibles Forenac St Ephrem Que \$122,070, Les Constructions Murox Inc St Joseph Que \$99,680, Les Contenants Sanitaires Bernières Que \$27,806, Les Contre-Plaques Artwood Louisville Que \$499,318, Les Contre-Plaques G Rio Notre-Dame-du-Lac Que \$283,363, Les Contrôles P S C Limitée Laval Que \$69,021, Les Créations Delta Ltée Beauceville Que \$31,422, Les Crois-

REGIONAL ECONOMIC EXPANSION—Continued

sants Vauchel Ltée Chomedey Que \$25,275, Les Entreprises Fopac Boucherville Que \$191,402, Les Entreprises Levesque Louiseville Que \$36,295, Les Entreprises Système H St-Jean-sur-le-Lac Que \$88,689, Les Équipements Réal Leblanc St Célestin Que \$44,298, Les Exploitations Forestières Coaticook Que \$33,806, Les Fabricants de Polypore Trois-Rivières Que \$245,298, Les Fenêtres Régionales E Chicoutimi Que \$67,352, Les Fenêtres St Jean Inc St-Jean-sur-Richelieu Que \$36,360, Les Granits Appalaches Inc Lac Drolet Que \$62,500, Les Guitares Norman Inc La Patrie Que \$118,509, Les Industries Aciflex Inc St Hubert Que \$39,796, Les Industries Cascades L Kingsey Falls Que \$161,375, Les Industries de Métaux Montréal Est Que \$362,996, Les Industries du Hockey Drummondville Que \$32,104, Les Industries F P Inc Bromptonville Que \$52,008, Les Industries Forestières Beauceville Que \$157,402, Les Industries G E Gilbe Sherbrooke Que \$54,633, Les Industries G L P Inc Ibergville Que \$49,557, Les Industries Georges de Degelis Que \$250,000, Les Industries H R E Can Pointe-aux-Trembles Que \$216,645, Les Industries Lightsteel Ville d'Anjou Que \$286,769, Les Industrie Metka Ltée St Laurent Que \$53,919, Les Industries Mont-Rouge Rougemont Que \$42,708, Les Industries Niagara Lo Warwick Que \$107,386, Les Industries Provincial St Damien Que \$196,445, Les Industries Rancourt Ltée St Georges Que \$26,110, Les Industries Super Meta Vanier Que \$73,590, Les Industries Thundercr Lachute Que \$66,400, Les Industries Trident Inc Rivière-des-Prairies Que \$25,421, Les Industries Troie Inc St Pamphile Que \$29,120, Les Lainages Victor Ltée St Victor Que \$260,979, Les Machineries Tenco Ltée St Valérie Que \$43,154, Les Matériaux Blanchet Inc St Pamphile Que \$1,030,000, Les Matériaux Cascades Inc Louiseville Que \$107,248, Les Meubles Baroy Inc St Philémon Que \$25,522, Les Meubles Jaskan Inc Victoriaville Que \$47,791, Les Meubles Nilka Inc St Jean Que \$97,943, Les Musques du Lac St Jean L'Ascension Que \$27,464, Les Parquets Dubouche Ltée St Norbert Que \$95,018, Les Pêcheurs Alfio Ltée Petit Rocher NB \$56,683, Les Pièces d'autos Danlet Alma Que \$33,984, Les Pièces Électrogram Ltée Val D'Or Que \$70,145, Les Plastiques Maska Inc St Liboire Que \$29,807, Les Plastiques Rocfort Ltée Rock Forest Que \$180,250, Les Pneus Elliott Ltée Val D'Or Que \$118,463, Les Poêles St Georges Inc La Guadeloupe Que \$31,038, Les Portes et Fenêtres de St Pascal Que \$41,410, Les Produits Alimentaires Chicoutimi Que \$141,024, Les Produits Alimentaires Dolbeau Que \$26,258, Les Produits Alimentaires Laval Que \$45,011, Les Produits du Bois Bish Bishopton Que \$346,114, Les Produits d'acier Welf Pointe-aux-Trembles Que \$81,378, Les Produits Forestiers Sennetter Que \$334,757, Les Produits Forestiers Y St Alphonse De Caplan \$106,000, Les Produits Industriels Drummondville Que \$161,900, Les Produits Laitiers J A St Maurice Que \$34,100, Les Produits Lionic Ltée St Bruno Que \$77,637, Les Produits Miniers Stew Noranda Que \$58,194, Les Produits Régali (1980) Thetford Mines Que \$25,200, Les Promoteurs Industriels Falardeau Que \$135,090, Les Réservoirs d'acier de Granby Que \$26,131, Les Sièges Victoriaville Victoriaville Que \$34,965, Les Systèmes Archimède Inc St Frederic Que \$100,826, Les Tournières Premier Ltée Rivière-du-Loup Que \$42,000, Les Usinages Industriels Montréal Que \$122,650, Les Usinages T W Manufacturing St Hubert Que \$50,080, Les Usines Quercus Ltée Baieville Que \$55,684, Les Viandes P P Hallé Ltée Ancienne Lorette Que \$109,750, Levage Sepa Inc et Levage Granby Que \$212,222, Line Canada Machine-Outil Granby Que \$307,527, Litibec Inc Marbleton Que \$35,766, Lomex Inc Montréal Que \$121,614, Loriga Inc St Georges Ouest Que \$58,306, L'Abattoir du Temis Inc Notre-Dame-du-Lac Que \$38,909, L'Imprimerie d'Arthabaska Arthabaska Que \$103,238, M B B Mechanical Services Springhill NS \$128,266, M & R Plastics Inc Laval Que \$180,918, Machinerie Lupien Inc Drummondville Que \$32,372, Mach-Fab Laval Inc Laval Que \$298,214, Mac-Farm Ventures Ltd Winnipeg Man \$70,197, Mailhot Hydraulique Inc St Jacques Que \$42,995, Mailloux & Frères Ltée St-Cœur-de-Marie Que \$103,325, Mallinckrodt Canada Ltd Pointe Claire Que \$55,527, Manac Inc Granby Que \$31,629, Manitoba Dairy Co-Operative

Winnipeg Man \$47,805, Manitou Manufacturing Co Winnipeg Man \$68,300, Manufacture de Caisses Electriques Trois-Rivières Que \$37,500, Manufacture Impériale Inc Montréal Que \$56,777, Mapei Canada Inc Laval Que \$27,078, Margaree Window & Doors Margaree NS \$124,532, Maritime Paper Products Dartmouth NS \$272,567, Mark Hot Inc Longueuil Que \$121,760, Matador Converters Co Winnipeg Man \$94,311, Matrox Electronic Systems Mount Royal Que \$98,609, Maurice Guillemette Inc St Grégoire Que \$30,400, McKay's Dairy Ltd Moncton NB \$138,415, McKenzie Forest Products Inc Hudson Ont \$195,491, McKenzie Forest Products Inc Sudbury Ont \$30,762, Mécanique et Soudure A C Lachenaie Que \$114,290, Mec-Fab Inc Boucherville Que \$37,258, Menuiserie Astell Inc Daveluyville Que \$318,122, Menuiserie St-François Inc St Raphaël Que \$60,244, Mercury Printer Ltd Saskatoon Sask \$29,990, Métal Coleraine Inc Coleraine Que \$35,530, Métal d'Asbestos Inc Asbestos Que \$25,447, Métaux Eurobel Ltée Lachute Que \$84,000, Métaux G B L Inc Dolbeau Que \$74,681, Metrolitho Inc Sherbrooke Que \$213,453, Meublerie Pic Bois Inc Matane Que \$97,500, Meubles Scotia Furniture Belliveau Cove NS \$51,702, Micom Co Mont Royal Que \$304,878, Mid-North Containers Ltd New Liskeard Ont \$39,050, Modelier M G (1978) Inc Boucherville Que \$36,900, Montreal Terra Cotta Deschailons Que \$69,858, Moosehead Breweries Ltd Saint John NB \$155,272, Motor Coach Industries Ltd Winnipeg Man \$425,053, Moulage Sous Pression de Lyster Que \$136,000, Moulée Nadeau Feeds Ltée St François de Madawaska NB \$432,000, Moules R I F Moulds Inc Anjou Que \$89,536, Mulgrave Pumps & Strainers Mulgrave NS \$109,934, Multi-Glass Insulation Dartmouth NS \$29,726, Namasio Ltd Winnipeg Man \$368,090, National Sea Products Ltd La Scie Nfld \$59,499, Navy Island Marine Ltd Dartmouth NS \$140,000, Neelon C Astings Ltd Sudbury Ont \$81,475, Nelson Monuments Ltd Sussex NB \$40,574, New Yorker Boiler Co Ltd Saint John NB \$71,704, Newberry Energy Ltd Saskatoon Sask \$231,148, Newmac Mfg Inc Debert NS \$169,698, Newport Ltd Stephenville Nfld \$41,607, Nickel Belt Aluminum Sudbury Ont \$136,442, Nilus Leclerc Inc L'Isletville Que \$35,400, Northern Goose Processors Teulon Man \$92,384, Northland Machine Ltd Dawson Creek BC \$65,564, Northway Industries of Balfour Malden Industrial Park Sudbury Ont \$35,310, Northwest Smelting & Refinery Winnipeg Man \$101,710, Northwire Ltée St Ludger Que \$57,848, Nova Steel Ltd Ville St Pierre Que \$111,712, Nova-Van Fishery Ltd Moose Harbour NS \$126,874, Nutana Machine Ltd Saskatoon Sask \$135,034, Nutra Vet-Feeds Ltd St Malo Man \$34,805, Nystone Chemicals Debert NS \$169,754, Ocean Harvesters Ltd Harbour Grace Nfld \$99,366, Old Fort Brewing Co Prince George BC \$137,056, Olympic Aluminum Mfg Ltd St Laurent Que \$28,980, One 100 Mile Cedar Products 100 Mile House BC \$39,745, One 102892 Canada Ltd West Royalty PEI \$41,690, Ontario Chromium Oakville Ont \$60,078, Optimum Management Inc Winnipeg Man \$65,664, Oxford Frozen Foods Ltd Oxford NS \$85,840, Oxford Industries Ltd Oxford NS \$455,793, Oxidation Alumico Anodizi Montréal Que \$44,848, P H Tech Inc Lauzon Que \$277,500, P & R Co Ltd & Wm Peach Ltd St John's Nfld \$57,047, Palliser Furniture Ltd Winnipeg Man \$668,250, Panelfold Canada Inc Québec Que \$51,202, Paragon Business Forms Regina Sask \$216,000, Paramont Bio-Chemicals Winnipeg Man \$43,432, Paul Vallée Inc Sawyerville Que \$49,545, Paul Veilleux Ltée Québec Que \$52,967, Peace River Seed Co-Op Rycroft Alta \$38,674, Peace Trailer Inc Ltd Peace River Alta \$26,738, Peerless Rug Ltd Wickham Que \$550,457, Pem All Fire Extinguisher Inc Sault Ste Marie Ont \$305,460, Penney John & Sons Ltd Ramea Nfld \$189,802, Perriek Ind Ltd Winnipeg Man \$146,110, Phentex Inc St Hyacinthe Que \$833,000, Phil Larochelle Equipment Québec Que \$41,140, Philip Weiss Ltd Winnipeg Man \$61,299, Phillips Paint Prod Winnipeg Man \$196,250, Phil-Mar Trade Bindery Ltd Winnipeg Man \$44,000, Pineal Lake Lumber Co Pickering Ont \$108,516, Pioneer Ready Mix Ltd Sydney NS \$31,280, Pizza Gros Inc Ste Foy Que \$50,969, Plastibo Inc (Cie & Etre) St Damien Que \$158,018, Plastic Age Products Inc St Léonard Que

REGIONAL ECONOMIC EXPANSION—Continued

\$32,009, Plastiques Gagnon Inc St-Jean-Port-Joli Que \$32,626, Plasti-Fab Ltd Saskatoon Sask \$180,670, Pluswood Mfg Ltd Atikokan Ont \$392,400, Polar Plastics Industries St Laurent Que \$138,690, Poliplastic Inc Granby Que \$65,771, Polybois Inc Thetford Mines Que \$49,400, Polycro Window Mfg Weyburn Sask \$54,218, Polyexpert Inc Laval Que \$109,408, PolyLab Inc St-Eustache Que \$33,750, Polymer International Truro NS \$233,192, Pompage Industriel de Québec St-Romuald Que \$35,351, Pouliès Maska Inc Ste Claire Que \$64,016, Powercast Inc St-Eustache Que \$46,600, Prairie Inc Chem Davidson Sask \$107,624, Precision Engineering Prince Albert Sask \$48,713, Precision Services Prince Albert Sask \$39,043, Prevost Car Inc Ste Claire Que \$370,025, Princess Auto & Mfg Winnipeg Man \$28,291, Procycle Inc Et Velo Sport St-Georges-de-Beauce Que \$53,135, Procycle Inc St-Georges-de-Beauce Que \$317,348, Produits de Métal Vulcain St Jérôme Que \$178,524, Produits Forestiers Benoit Ste-Florence Que \$270,018, Produits Jallison Inc Ste-Angele-de-Monnoir Que \$38,060, Profiles Labrek Inc Trois-Rivières Que \$26,482, Promecam Industrielle Int Granby Que \$61,258, Purity Dairy Ltd Charlottetown PEI \$49,758, Quality Containers Truro NS \$73,000, R L P Mechanical Ltd Timmins Ont \$47,045, R S F Energy Ltd Smithers BC \$59,372, R & R Bookbinding Ltd Fredericton NB \$96,986, Ram Manufacturing Swift Current Sask \$286,550, Raoul Guérette Inc Phoenegamook Que \$58,840, Raymond Industries Inc Sept-Îles Que \$109,655, Ray-Métal St Bruno Ltée Alma Que \$34,162, Rechapage Vanasse Inc Trois-Rivières Que \$26,878, Reed Inc Québec Que \$39,486, Regal Furniture & Mfg Ltd Winnipeg Man \$90,161, Reichhold Ltd Ste-Thérèse-de-Blainville Que \$151,350, Remtec Inc Chambly Que \$84,027, Ressorts Cascades Inc Notre-Dame-de-L'Île-Perrot Que \$25,617, Ressorts Québec Inc Montmagny Que \$151,114, Reynolds Cable Co Ltd La Malbaie Que \$32,842, Rite-Way Industries Winnipeg Man \$41,587, Rivelco International Ltd Boisbriand Que \$82,224, Riverside Lumber Ltd Valley NS \$118,953, Roctest Ltée St Lambert Que \$25,387, Rodrigue Métal Ltée St-Augustin Que \$217,239, Rol Manufacturing (Canada) Laval Que \$166,606, Roland Boulanger et Cie Ltée Warwick Que \$76,017, Roland Castonguay & Fils St-Félicien Que \$35,940, Roman Marble Products Saskatoon Sask \$124,870, Rose Beverages 1964 Ltd Prince Albert Sask \$41,292, Rousseau Métal Inc St-Jean-Port-Joli Que \$26,956, Roy Legumex Inc St-Jean-Baptiste Man \$44,075, Rubycro Inc Dorion Que \$82,822, Rudolph McChesney Lumber Timmins Ont \$395,496, S Huot (1976) Inc Québec Que \$159,206, S & G Products Inc Ste-Sophie Que \$35,273, Sask Wheat Pool Regina Sask \$87,624, Saskatoon Metal Mfg Saskatoon Sask \$38,802, Sauquoit Industries Ltd Granby Que \$69,446, Scana Ind Ltd Prince George BC \$195,000, Scanway Corp St Jean Que \$208,582, Schavenburg Industries Ltd North Bay Ont \$73,534, Scierie A T Inc Girardville Que \$32,331, Scierie Carrière Ltée Lachute Que \$40,000, Scierie des Outardes Enr Chute-aux-Outardes Que \$727,072, Scierie H-B Inc Parent Que \$198,520, Scierie St-Michel Inc St-Michel-des-Saints Que \$316,638, Scieries Saguenay Ltée La Baie Que \$62,191, Sector Machine Works Williams Lake BC \$96,000, Seedex Canada Ltd Charman Man \$77,164, Service de Pneus C T R Ltée Québec Que \$50,842, Shaw L E Ltd Halifax NS \$194,850, Sherelco Inc Sherbrooke Québec Que \$30,255, Shermag Inc Ascot Que \$172,268, Shermag Inc Scotstown Que \$34,942, Signalisation Routière de Ste Foy Que \$51,470, Silonex Inc Ville-St-Laurent Que \$38,350, Simon Lussier Ltée St-Côme Que \$132,731, Simplot Chemical Co Brandon Man \$2,846,666, Soc Coop Agr Chaudière St-Anselme Que \$712,759, Soc Coop Agr La Seigne St-Narcisse Que \$36,039, Société Coopérative Agric St-Jacques Que \$327,585, Société Coopérative Agric Ste-Rosalie Que \$93,751, Société d'Outillage M R St-Laurent Que \$32,596, Sodispro Technologie Ltée St-Hyacinthe Que \$2,800,000, Sonoco Ltd Brantford Ont \$59,191, Soreal Inc Louiseville Que \$36,985, Soudure F M Inc Rivière-des-Prairies Que \$66,000, Sperry Inc Sperry Univac Winnipeg Man \$217,986, Spiro Métal Inc Laval Que \$58,216, St

Agapit Fournitures Inc St-Agapit Que \$53,221, St-Elie Confection Ltée St-Elie-de-Caston Que \$37,038, St-Georges International St-Georges Que \$300,000, St-Lawrence Manufacturing Beaufort Que \$139,183, Standard Aero Ltd Winnipeg Man \$121,769, Standard Knitting Ltd Winnipeg Man \$29,192, Stanfield Ltée Truro NS \$168,103, Starco Engineering Saskatoon Sask \$111,443, Stewart Hartshorn Ltd Renfrew Ont \$81,425, Stipine Salmon Ltd Telegraph Creek BC \$35,273, Stokely-Van Camp of Canada Hillaton NS \$32,687, Stokely-Van Camp of Canada Kentville NS \$34,160, Strescon Ltd Bedford NS \$145,112, Structures d'Acier Cartie Inc St-Eustache Que \$87,468, Sudbury Basin Spring Services Sudbury Ont \$73,330, Sunny Glen Eggs Ltd Mouth of Keswick NB \$33,703, Superior Bus Mfg Ltd Morris Man \$561,240, Swissor (1976) Ltée St-David Que \$28,349, Sylvio Brunet & Fils Limitée Fassett Que \$45,834, Synflex Industries Winnipeg Man \$35,303, Syracuse China of Canada Joliette Que \$156,298, Systems Equipt Ltd Winnipeg Man \$75,664, Systemtainer Inc Ville St-Laurent Que \$144,711, Technational Research Ltd Partnership Port Moody BC \$219,210, Technimeca Ltée St-Laurent Que \$25,055, Tarmac Ltée St-Jean Que \$41,615, Terra Nova Fish Co Clarendville Nfld \$97,831, Terra Steel Corp Exeter Ont \$39,130, Texall Inc Pointe-Claire Que \$92,760, Textiles Dionne Inc Montmagny Que \$77,485, The Clorox Co of Canada Ltd Vancouver BC \$48,805, Thompson & Alix Ltée Sherbrooke Que \$138,458, TI Titanium Ltd St-Laurent Que \$29,255, Timmins Wood Distributors Connaught Ont \$54,771, Toastess Inc Pointe-Claire Que \$45,392, Tobique Lumber Co Ltd Narkawic NB \$26,650, Tors Cove Fish Ltd Tors Cove Nfld \$32,554, TP Wood Products Ltd Parry Sound Ont \$27,044, Traitement Sous-Pression St-Raymond Que \$33,641, Trans-Canada Beef Ltd Montréal Que \$37,565, Travico Inc St-Augustin Que \$105,440, Treco Inc Et Effic Inc Victoriaville Que \$90,035, Trempe Machine Shop Inc St-Leonard Que \$41,359, Tremson Inc St-Joseph de Sorel Que \$25,000, Tri-Steel Fabricators Ltd Montréal Que \$38,438, Tubes Solac Ltée St-Jérôme Que \$79,090, Turbo Resources Ltd Winnipeg Man \$42,768, UES Plastique et Métal Ville d'Anjou Que \$37,367, Unigear Industries Inc St-Laurent Que \$68,000, Universal Foam Molding Regina Sask \$407,104, Universal Printers Ltd Winnipeg Man \$71,903, Uni-Chem Paint Ltd Laval Que \$25,115, Uni-Viande Inc St-Jean-sur-Richelieu Que \$68,830, Usinage de Précision J C Repentigny Que \$28,554, Valises Union Inc St-Luc Que \$108,491, Valleyview Developments Regina Beach Sask \$33,262, Velan Inc Granby Que \$101,000, Velan Inc Ville St-Laurent Que \$351,072, Veneer Products of NB (1981) Ltd Orno Ont \$121,026, Venmar Inc Drummondville Que \$59,750, Versatile Farm Equipt Winnipeg Man \$1,981,540, Vêtements St-Edouard Limi St-Edouard Que \$43,680, Vêtements Ya-Yola Ltée Joliette Que \$30,113, Vie Design Inc Victoriaville Que \$91,779, Viking Brush Ltd Montréal Que \$85,131, Visser Gerrit Orwell PEI \$48,707, Vitrierie de la Rive-Sud Inc St-Romuald Que \$28,285, Vittorge Inc St-Hyacinthe Que \$1,028,750, W B Forest Prod Ltd Ft Assiniboine Alta \$36,407, W K Printers' Aid Ltd Winnipeg Man \$133,721, Wabasso Inc Shawinigan Que \$268,101, Wabasso Inc Trois-Rivières Que \$223,299, Walter's Welding & Fabrication South Porcupine Ont \$35,297, Web Offset Publications Ltd Pickering Ont \$449,028, Weldwood of Canada Ltd Longlac Ont \$68,489, Wellwood Grain Conditioning Winnipeg Man \$42,094, Westcott Fashions Ltd Winnipeg Man \$69,910, Western Micrographics Saskatoon Sask \$68,143, Western Noodle Co Saskatoon Sask \$38,234, Westinghouse Canada Inc Hamilton Ont \$1,990,136, West-t-Rans Ltd Winnipeg Man \$183,194, Weymouth Sea Products Weymouth NS \$1,265,630, Willman Window Industries Ltd Winnipeg Man \$41,666, Wilson Machine Co Ltd Ville Lasalle Que \$119,375, Winnipeg Old Country Sausage Co Winnipeg Man \$48,741, Wimpak Ltd Winnipeg Man \$180,156, Wometco Nfld Ltd St-John's Nfld \$183,345, Wong Wing Food Products C Montréal Que \$131,422, Wood Decor Ltd Minto NB \$49,434, Xmx Inc Vanier Que \$27,681.

REGIONAL ECONOMIC EXPANSION—Concluded

Other Programs \$44,900,765—Albert Carlson La Ronge Sask \$38,000, Alex Ahenekew Shell Lake Sask \$34,294, Alkali Lake Agric Soc Alkali Lake BC \$66,853, Alkali Lake Indian Band Alkali Lake BC \$112,667, Alonsa Hotel Alonsa Man \$56,794, Amisk Drilling Co Flin Flon Man \$41,703, AMNSIS Hall Lloydminster Sask \$172,629, AMNSIS La Ronge Sask \$61,650, AMNSIS Min of Finance Regina Sask \$56,280, Anaham Agric Society Flatt BC \$57,291, Arshdown's Wilderness Camp Elbow Lake Man \$29,036, Arthur Durocher Île-à-la-Croise Sask \$25,225, Assiniboine Mushrooms Cartier Man \$105,069, Assoc Metis & Non-Status Indians Ft Qu'Appelle Sask \$55,561, Atlin Indian Bank Sawmill Atlin BC \$73,299, Ben Campbell La Ronge Sask \$25,614, Bignall Abraham Moose Lake Man \$25,909, Bill Borque Fort Smith NWT \$38,695, Bill Bryant Kamscask Sask \$29,800, Canadian Executive Services Overseas Vancouver BC \$51,661, Canyon City Village Council Canyon City BC \$30,230, Carlmill Ltd Letellier Man \$25,754, Central Native Fisherman's Co-op Bella Bella BC \$320,000, Chawathill Farm Co-op Hope BC \$31,127, Cheecham Enterprises La Ronge Sask \$52,271, Chehalis Redi Mix Co Harrison Mills BC \$52,500, Conseil de développement économique de la Métis Mont-Joli Que \$32,872, Cooks Ferry Band Merritt BC \$118,527, Cote Band Cote Reserve Sask \$32,336, Cross Lake Local Fur Council Cross Lake Man \$27,314, Cumberland House Rehab Centre Cumberland House Sask \$55,944, Danielson AG Cranberry Portage Man \$48,018, Decor World Inc The Pas Man \$94,100, Dennis & Sons Ranch Kermeos BC \$29,785, Doan Dennis Pelican Rapids Man \$25,745, Du Quach Enterprises Pt Albemni BC \$30,000, E & L Service Ltd Prince Albert Sask \$44,880, East Central Native Dev Corp Corragana Sask \$56,090, Ebb & Flow Indian Band Ebb & Flow Man \$71,920, Fairford Fisherman's Assoc Fairford Man \$47,401, Fed of Sask Indians Saskatoon Sask \$191,386, Fort Ware Store Ent Fort Ware BC \$183,090, Frank Piche Laroche Sask \$29,000, Frank & Emile Burnouf Île-à-la-Croise Sask \$31,690, Fresh Water Fish Marketing Uranium City Sask \$33,541, George Lemargy La Loche Sask \$29,000, Green Lake Dev Corp Green Lake Sask \$51,000, Green Lake Recreation Board Green Lake Sask \$65,990, Grey Samuel Moose Lake Man \$25,909, Grise Fiord Co-op Ltd & the Eskimo Loan Fund Yellowknife NWT \$54,246, Han Fisheries Dawson City Yukon \$83,229, Herb Ahenakew Mont Nebo Sask \$39,138, Houssell Trucking Ltd Green Lake Sask \$26,595, Igloo Ltd Ottawa Ont \$72,000, Jonas Lemaigre La Loche Sask \$55,062, Joseph Bighead & Waterhen Ltd Waterhen Lake Sask \$27,368, Kerr Wedge Enterprises Whitehorse YT \$58,280, Kinbasket Enterprises Invermere BC \$39,220, Kincality Deep Water Access Kincality BC \$142,000, Kitsaki Industries Key Lake Sask \$129,999, Lac Brochet Store Lac Brochet Man \$42,654, Lake St Martin Fish Assoc Gypsumville Man \$48,485, Lakeside Groceteria Wabowden Man \$42,138, Lakeview Hotel Lac du Bonnet Man \$120,332, Ledoux's Place Inc Bowsman Man \$30,183, Leon Cataract Turner Lake Sask \$29,000, Lewis Neisey and the Eskimo Loan Fund Yellowknife NWT \$36,800, Little Sask Fish Assoc Gypsumville Man \$38,941, Lloyd H Thompson Sintabita Sask \$97,721, Lonesome Prairie Sand & Gravel Broadview Sask \$80,709, M R T A Marketing Portage La Prairie Man \$34,140, Manitoba Government of the Province of Manitoba Winnipeg Man \$61,121, Masset Community Centre Masset BC \$160,701, McLeod Allan Cross Lake Man \$28,302, Medicine Wheel Ranch Carlyle Sask \$29,000, Metlakatla Band Council Metlakatla BC \$60,000, Moose Lake Enterprises Moose Lake BC \$28,225, Mrs Mary Hanson Pinehouse Sask \$67,775, Mur-Gold Ltd Flin Flon Man \$48,344, Myers Neil Cormorant Man \$36,750, N Sask Wild Rice Prod Deschambault Lake Sask \$25,000, Nakazlee Community Centre Fort St James BC \$101,994, Native Assoc of Thompson Thompson Man \$35,863, Native Communications Thompson Man \$52,000, New Brunswick Government of the Province of New Brunswick Fredericton NB \$154,650, New Fairview Home The Pas Man

\$26,724, Newfoundland Government of the Province of Newfoundland St John's Nfld \$197,418, Newfoundland & Labrador Dev Corp St John's Nfld \$326,406, Nogha Enterprises Ltd & the Canadian Imp Bank of Commerce Ft Simpson NWT \$168,000, Norway House Fish Co-op Norway House Man \$60,048, Nova Scotia Government of the Province of Nova Scotia Halifax NS \$159,997, NWT Government of NWT Yellowknife NWT \$1,724,139, O Rable Shipyards Prince Rupert BC \$29,105, Olga Flejser Hudson Bay Sask \$44,532, Onion Lake Band Lloydminster Sask \$33,202, Papoose Inc Portage La Prairie Man \$46,251, Pasqua Band Pasqua Reserve Sask \$32,729, Paul Fontaine La Loche Sask \$87,791, Peter Ballentyne Band Deschambault Lake Sask \$28,483, Philip Tinker Pinehouse Sask \$25,000, Physical Distribution Advisory Service Moncton NB \$100,000, Pinehouse Dev Corp Pinehouse Sask \$62,250, Port Simpson Native Co-op Port Simpson BC \$80,590, Portage La Loche Band Portage La Loche Reserve Sask \$43,135, Prince Edward Island Government of the Province of Prince Edward Island Charlottetown PEI \$19,791,344, Prov of Manitoba Winnipeg Man \$99,041, Ray-Dor Resources Ltd Flin Flon Man \$56,482, Red Eagle Construction Hodgson Man \$131,602, Roberts Air Service La Ronge Sask \$25,694, Roberts T Gully & the Fed Devel Business Bank Inuvik NWT \$42,223, Rons Enterprises Ltd Beauval Sask \$126,331, Rupal Thakker Saskatoon Sask \$31,348, S E Sask Dev Corp Fort Qu'Appelle Sask \$108,479, Sanderson Logging La Ronge Sask \$62,564, Sask Indians Arts & Crafts Regina Sask \$67,798, Saskatchewan Government of the Province of Saskatchewan Regina Sask \$429,154, Saskeeng Citizens Group Ft Alexander Man \$87,150, Seabird Indian Band Seabird Island BC \$40,325, Shell Lake Metis Soc Shell Lake Sask \$47,945, SINCO Building Supplies Montreal Lake Sask \$128,840, SINCO Security Services Montreal Lake Sask \$62,857, SINCO Trucking Ltd Stanley Mission Sask \$94,368, Société de développement économique de Jonquièrre Jonquièrre Que \$29,477, Société Zoologique de St Félicien Inc St Félicien Que \$37,391, Spence Jessie Marius Man \$59,018, Spring Water Drilling Moosomin Sask \$72,331, St Theresa Point Fur Coun St Theresa Point Man \$25,498, Starblanket Farm N Battleford Sask \$29,897, Steinel Enterprise Midale Man \$86,312, Sumas Clay Products Sumas BC \$41,369, Summerside Area Development Corp Summerside PEI \$181,934, Tahltan Band Council Telegraph Creek BC \$39,647, Thunder & Sons Enter Buffalo Point Man \$25,715, Thunderchild Band Turtleford Sask \$29,312, Tom & Laura Bear Big River Sask \$26,650, Tony Durocher Île-à-la-Croise Sask \$28,663, Tri One Devel Moosomin Sask \$50,291, Tseshat Gen Store Port Albemni BC \$49,212, Tsnizul Timber Fort St James BC \$96,750, Two 205550 Sask Corp Regina Sask \$99,583, W Central Housing Prince Albert Sask \$25,098, Wabman Towing Serv Wabowden Man \$121,733, Waglisla Airport Dev Waglisla BC \$67,760, Waglisla Day Care Centre Waglisla BC \$31,099, Waterhen Indian Band Skownan Man \$98,379, Watershed Plan Inventory Ottawa Ont \$33,974, Winnipegosis Box & Millword Winnipegosis Man \$79,274, Wolf Creek Farms Oliver BC \$34,910, Yale Campground Hope BC \$32,842, Yukon Government Whitehorse YT \$531,006, Yukon Indian Arts & Crafts Co-op Whitehorse YT \$75,426, Yukon Native Port Centre Ltd Whitehorse YT \$80,565, Zaul Zap Logging Ltd Canyon City BC \$28,347.

Other \$215,939—Ville de Rivière-du-Loup Que \$150,000, University of Moncton Moncton NB \$25,000.

SCIENCE AND TECHNOLOGY \$253,912,633

Ministry of State \$2,085,930

International Institute for Applied Systems Analysis \$409,320

European Space Agency \$1,676,610

SCIENCE AND TECHNOLOGY—*Continued*

National Research Council of Canada \$54,883,173

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM \$54,817,173

International Affiliations \$495,799—International Bureau of Weights and Measures Paris France \$206,390.

Grants to municipalities in accordance with the Municipal Grants Act \$784,000—City of Boucherville Boucherville Que \$25,471, City of Gloucester Gloucester Ont \$471,093, City of Halifax Halifax NS \$138,647, Township of Ramsay Ramsay Ont \$33,367, The Corp of the District of Saanich Saanich BC \$92,776.

Support of scientific and engineering conferences \$24,980

International Energy Agency Implementing Agreements \$83,442—The Oscar Faber Partnership St Albans Herts UK \$83,442.

Ontario Hydro/Fusion Materials Research Program \$150,000

University of Ottawa—Spectrometer \$140,000—Ottawa University Ottawa Ont \$140,000.

Contributions in support of information services for small business \$1,811,373

Program for Industry-Laboratory Projects \$2,890,977—AES Data Ltée/Ltd Mississauga Ont \$92,038, Alan Moss & Associates Ltd Kelowna BC \$49,155, Bristol Aerospace Ltd Winnipeg Man \$66,136, Canadian Fram Ltd Chatham Ont \$30,949, Canadian International Paper Research Ltd Hawkesbury Ont \$66,331, Connaught Laboratories Ltd Willowdale Ont \$180,031, COM DEV Ltd Cambridge Ont \$125,408, DeHavilland Aircraft of Canada Ltd Downsview Ont \$120,763, Epitex Electronics Kanata Ont \$28,996, ERGU Industries Ltd Simcoe Ont \$87,157, Fundy Isles Marine Enterprise Ltd St Andrews NB \$81,411, Gar-Hagon Ltd Ottawa Ont \$69,964, Glenayre Electronics Ltd North Vancouver BC \$55,852, HiTech Canada Ltd Ottawa Ont \$73,145, International Harvester Canada Ltd Chatham Ont \$33,661, IMA Aquatic Farming Ltd Glenwood NS \$63,156, Linear Technology Ltd Burlington Ont \$26,067, MacDonald Dettwiler & Associates Ltd Richmond BC \$417,927, Martec Ltd Halifax NS \$35,676, MEP-Meteorological & Environmental Planning Ltd Downsview Ont \$115,546, Miller Communications Systems Ltd Kanata Ont \$84,802, Scientific Instrumentation Ltd Saskatoon Sask \$29,355, SED Systems Inc Saskatoon Sask \$32,468, Senstek Ltd Saskatoon Sask \$36,521, Ultra Lasertech Inc Mississauga Ont \$94,407, Versatile Noble Cultivators Co Nobleford Alta \$92,572, Videotron Communications Ltée St Hubert Que \$233,916, West-erly Fish Farms Ltd Vancouver BC \$155,361.

Contribution to small industries for support of contracted research laboratory investigations \$354,043

Contributions to provincial research organizations and research institutes to provide technical information and field services \$3,380,906—Alberta Research Council Edmonton Alta \$378,000, British Columbia Research Vancouver BC \$441,000, Manitoba Research Council Winnipeg Man \$126,000, Centre de recherche industrielle du Québec Ste Foy Qué \$252,000, Ontario Research Foundation Mississauga Ont \$314,992, Nova Scotia Research Foundation Corp Dartmouth NS \$438,164, Saskatchewan Research Council Saskatoon Sask \$435,750, Research & Productivity Council Fredericton NB \$315,000, Biomass Energy Institute Inc Winnipeg Man \$25,000, C-Core (Centre for Cold Ocean Resources Engineering) St John's Nfld \$50,000, Canadian Industrial Innovation Centre Waterloo Ont \$50,000, Canadian Institute of Metalworking Hamilton Ont \$100,000, Centre d'Innovation industrielle Montréal Qué \$60,000, Fisheries Research and Technology Laboratory Halifax NS \$50,000, Forintek Canada Corp Ottawa Ont \$100,000, Institute of Man and Resources

Charlottetown PEI \$25,000, NordCo Ltd (Newfoundland Oceans Research and Development Corp) St John's Nfld \$50,000, The Welding Institute of Canada Oakville Ont \$100,000.

Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program \$700,000—Hydro Québec Varennes Que \$700,000.

The Institute of Man and Resources for operation of the Atlantic Wind Test Site \$200,000—The Institute of Man and Resources Charlottetown PEI \$200,000.

Mechanization of Energy Plantation (Biomass)—NEP \$25,000—FERIC (Forest Engineering and Research Institute Canada) Pointe Claire Que \$25,000.

Canadian Rehabilitation Council for the Disabled \$140,000—Canadian Rehabilitation Council for the Disabled Toronto Ont \$140,000.

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation \$2,445,027—Canada-France-Hawaii Telescope Corporation Ottawa Ont \$2,445,027.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project \$16,845,000

Memorial University of Newfoundland—Construction of towing tank \$150,000—Memorial University of Newfoundland St John's Nfld \$150,000.

Summer Job Corps \$41,146

Conference Support—Contributions \$94,131—2nd World Congress of Chemical Engineering National Research Council Montreal Que \$54,463.

International Energy Agency—NEP \$24,093

Assistance Towards Research in Industry \$24,037,256—A T S Inc Kitchener Ont \$29,994, ABAX Energy Services Calgary Alta \$27,880, Accuflex Industrial Hose Ltd Guelph Ont \$37,953, Aerostat Corp St Lambert Que \$29,975, Agri Seed Inc Chatham Ont \$35,770, Agropur Cooperative Granby Que \$78,500, Alberta Livestock Transplant Calgary Alta \$42,200, Alberta Wheat Pool Calgary Alta \$72,428, Aliments Nova Inc Montreal Que \$45,998, Alkari Chemicals Ltd Mississauga Ont \$112,394, Almax Industries Ltd Concord Ont \$131,698, Altosar Corp Mississauga Ont \$75,485, AMCA International Ltd Ottawa Ont \$155,046, Analytic Systems Ware Ltd Vancouver BC \$27,100, Atara Ltd Dorval Que \$25,875, Atlantic Bridge Co Ltd Lunenburg NS \$213,265, Bach-Simpson Ltd London Ont \$134,076, Bakelite Thermosets Ltd Toronto Ont \$90,348, Barringer Research Ltd Rexdale Ont \$281,522, Bell Northern Research Ottawa Ont \$924,110, Bio-Research Labs Ltd Senneville Que \$71,292, Bishop Bldg Materials Ltd Toronto Ont \$37,700, Blue Mountain Pottery Collingwood Ont \$37,000, Borden Chemical Canada West Hill Ont \$97,626, Borden Chemical Canada Vancouver BC \$47,319, Borden Co Ltd Don Mills Ont \$102,788, Boyle Automation Scarborough Ont \$33,100, Brampton Engineering Ltd Brampton Ont \$74,446, Burcan Industries Ltd Whitby Ont \$25,021, C I L Inc Montreal Ont/Que \$256,329, Calona Wines Ltd Kelowna BC \$103,621, Cambrian Processes Ltd Mississauga Ont \$76,901, Canadian Cannery Ltd Hamilton Ont \$256,389, Canadian Fram Ltd Chatham Ont \$199,828, Canadian General Elec Co Ltd Toronto Ont \$87,220, Canadian Steel Wheel (Hawker) Montreal Que \$50,953, Canadian Thermostats Montreal Que \$57,128, Carte Electric Ltd Winnipeg Man \$66,710, Cela Mfg & Sales Calgary Alta \$36,700, Champion Road Machinery Ltd Goderich Ont \$227,337, Champlain Industries Ltd Stanbridge Station Que \$56,703, Chateau des Charmes Wines Ltd St Catharines Ont \$26,898, Chembiomed Ltd Edmonton Alta \$224,054, Ciba-Geigy Seeds Ltd Ailsa Craig Ont \$220,960, Com Dev Ltd Cambridge Ont \$204,796, Cominco Ltd Mississauga BC /Ont \$191,572,

SCIENCE AND TECHNOLOGY—Continued

Computrol Systems Ltd Vancouver BC \$65,300, Connaught Labs Ltd Willowdale Ont \$335,149, CSP Foods Ltd Saskatoon Sask \$131,877, Cuddy Farms Ltd Strathroy Ont \$46,351, Descent Seed Ltd Blenheim Ont \$38,972, Diffracto Ltd Windsor Ont \$713,170, Digital Video System Willowdale Ont \$122,536, Dipix Systems Ltd Ottawa Ont \$30,000, Distributions de l'Est Inc East Broughton Que \$30,000, Diverser Wyandotte Inc Mississauga Ont \$50,112, Dome Greenhouses Ltd Surrey BC \$25,000, Dominion Colour Co Ltd Toronto Ont \$36,257, Dominion Engineering Works Montreal Que \$464,322, Dominion Textile Inc Montreal Que \$44,501, Dornier Inc Montreal Que \$27,867, DY-4 Systems Inc Ottawa Ont \$28,999, Dynalogic Corp Ltd Ottawa Ont \$51,104, Eco-Research (CIL) Pointe-Claire Que \$61,700, Environmental Monitoring Rexdale Ont \$30,000, Epitex Electronics Kanata Ont \$122,288, Equipement Moniteur Inc St-Eustache Que \$43,500, Everest & Jennings Cdn Ltd Concord Ont \$46,618, Exide Canada Ltd Mississauga Ont \$65,216, Export Packers Co Ltd Bramlea Man \$91,861, Eyetechnics Ltd Ottawa Ont \$28,599, Ferritronics Ltd Richmond Hill Ont \$161,600, Food Specialties Co Ltd Ajax Ont \$27,619, Fraser Inc Edmundston NB \$47,100, Gay Lea Foods Ltd Weston Ont \$151,412, Gemite Ltd Rexdale Ont \$48,384, General Foods Ltd Toronto Ont \$288,361, Geonics Ltd Mississauga Ont \$85,195, Glenayre Electronics Ltd N Vancouver BC \$184,676, Global Thermoelectric Power Bassano Alta \$85,579, Gould Mfg of Canada Ltd Fort Erie Ont \$123,367, Griffith Labs Ltd Scarborough Ont \$226,867, GSW Ltd Toronto Ont \$209,722, Heinz H J Co Ltd Toronto Ont \$204,176, Holiday Juice Ltd Windsor Ont \$83,910, Human Computing Resources Corp Toronto Ont \$27,006, Huron Chemicals Ltd Kingston Ont \$57,857, Hybrid Turkeys Ltd Kitchener Ont \$387,290, I A F Production Inc Laval-des-Rapides Que \$284,885, Ice Engineering Ltd St John's Nfld \$160,987, INCO Metals Co Toronto Ont \$178,682, Institut de Bio-Endocrinologie Montreal Que \$151,988, J G L Chemicals Ltd Toronto Ont \$39,644, Jaccorm Mfg Ltd Kitchener Ont \$28,363, Jatam Systems Inc Ottawa Ont \$35,000, Kelowna Nurseries Ltd Kelowna BC \$123,388, Kerr-Ginge Can Ltd Que \$30,000, King Grain & Seed Co Ltd Chatham Ont \$127,117, Krispy Kernals (Canada) Inc Ste-Foy Que \$29,296, Lab-Volt (Quebec) Ltce Ste-Foy Que \$28,875, Labatt John Ltd London Ont \$287,669, Lakeside Electronics Ltd Whitby Ont \$64,850, Lamb F Jos Co Ltd Windsor Ont \$149,880, Leedye Inc Lachine Que \$207,214, Leigh Instruments Ltd Ottawa Ont \$66,424, Les Industries Provinciales Ltce Bellechasse Que \$32,203, Lindsay Specialty Prod Ltd Lindsay Ont \$79,802, Lorcon Chemicals Ltd Ottawa Ont \$25,500, Love Brothers (1978) Ltd Toronto Ont \$54,543, Lumonics Res Ltd Kanata Ont \$84,700, Macdonald Dellwiler & Assoc Richmond BC \$269,238, Macmillan-Blodel Research Vancouver BC \$74,369, Maple Leaf Mills Ltd Toronto Ont \$150,067, Mark Hot Inc Longueuil Que \$103,234, Metrex Instruments Ltd Brampton Ont \$165,996, Micronet Ltd Halifax NS \$25,400, Milltronics Ltd Peterborough Ont \$157,131, Mitten K A & Assoc Ltd Vancouver BC \$30,000, Moli Energy Ltd Vancouver BC \$305,632, Moniteq Ltd Concord Ont \$85,082, Mosaic Inc Ottawa Ont \$28,800, Muth Air Pac Inc Albion BC \$30,000, N E Alfalfa Dehydrators Res Tisdale Sask \$71,856, Nanotec Ltd Almonte Ont \$30,000, NRC Canada Ltd Waterloo Ont \$329,242, Nelson's Dairy Ltd Weston Ont \$143,137, Olman Instruments Ltd Scarborough Ont \$27,194, Opto-Electronics Ltd Oakville Ont \$70,454, Organeco Inc St Eugene Ont \$23,445, Orthopharmaceutical (Can) Ltd Don Mills Ont \$109,377, Paramount Glass & Millwork Winnipeg Man \$25,000, Payton Assoc Ltd Scarborough Ont \$69,868, PCO Services Toronto Ont \$43,597, PDA Inc Burlington Ont \$26,800, Photochemical Res Assoc London Ont \$287,899, Pick Otto & Sons Ltd Richmond Hill Ont \$103,203, Plains Poultry Ltd Wynard Sask \$75,472, Pottion Chemicals Ltd Mansonville Que \$96,700, PPRIC Pointe-Claire Que \$311,840, Pratt & Whitney Aircraft Longueuil Que \$434,442, Procyel Inc Ville de St-Georges Que \$25,200, Quadro Engineering Ltd St Jacobs-Kitchener Ont \$30,000, Quatic Chemicals Ltd Guelph Ont \$74,406,

RAB Dedesco Ltd Kanata Ont \$50,979, Radioimmunoassay Inc Scarborough Ont \$60,519, Radionics Ltd Scarborough Ont \$139,737, R/D Tool Mfg Ltd Kitchener Ont \$25,972, Reed Paper Ltd Quebec Que \$141,507, Reichhold Ltd Islington Ont \$85,268, Remotec Applications Inc St John's Nfld \$88,275, Renald Carriere & Assoc Ottawa Ont \$30,000, Research Foods (1976) Ltd Downsview Ont \$25,953, Riverdale Frozen Foods Ltd Niagara Falls Ont \$60,084, Rochevert Inc Valleyfield Que \$69,100, Rodrol Instrumentation Inc Quebec Que \$30,000, Sander Geophysics Kanata Ont \$25,000, Saskatchewan Wheat Pool Regina Sask \$127,086, Scanner Engineering Ltd Cornwall Ont \$30,993, Sciex Inc Thornhill Ont \$155,198, Sea-I Research Can Sidney BC \$33,260, Semco Instruments Co Ottawa Ont \$38,000, Semic Inc Ste-Rosalie (Ste Hyacinthe) Que \$77,135, Sherritt Gordon Mines Ltd Toronto Ont \$210,801, Silverwood Ind Ltd London Ont \$72,397, SNC Inc Montreal Que \$56,558, Steel Co of Can Ltd Hamilton Ont \$94,692, Stuart Plastics Ltd New Westminster BC \$62,392, Sun Rype Products Ltd Kelowna BC \$33,600, Syntronics Music Corp Toronto Ont \$30,000, TC Ophthalmic Products Ltd Toronto Ont \$115,435, Tembec Inc Mill Road Que \$102,167, Thompson Foss Inc Ottawa Ont \$30,000, Thompson W G & Sons Blenheim Ont \$218,476, 3M Canada Inc London Ont \$171,912, Til-Tek Ltd Kemptville Ont \$53,347, Trans Canada Resources Calgary Alta \$64,265, Trench Electric Co Ltd Scarborough Ont \$251,780, Tridon Ltd Burlington Ont \$73,719, Trojan Environ Prod Ltd London Ont \$69,868, Troy Metal Industries Ltd Portage La Prairie Man \$25,000, Tyme Telecom Inc Montreal Que \$105,777, Uniroyal Ltd Don Mills Ont \$302,288, United Carbide Engineering Toronto Ont \$53,336, United Tire & Rubber Co Rexdale Ont \$214,408, Unirion Industries Ltd Ont \$30,000, Universal Flavours (Can) Ltd Rexdale Ont \$29,775, Vortek Industries Ltd Vancouver BC \$148,084, Warner Lambert Can Scarborough Ont \$102,591, Welding Inst of Can Oakville Ont \$53,644, Weston George Ltd Toronto Ont \$186,141, White Recreations Vancouver BC \$26,700, Wilk K W Assoc Nepean Ont \$35,601, Woodsman Firewood Prod Reg'd Winnipeg Man \$25,200, Worthington Can Inc Brantford Ont \$53,232, Xerox Research Centre Mississauga Ont \$343,910.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM
\$66,000

Canadian Film Institute \$66,000

Natural Sciences and Engineering Research Council \$196,943,530

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering \$196,943,530—A C F A S Montréal Qué \$28,000, E W Abrahamson Guelph Ont \$28,500, R G Ackman Halifax NS \$55,727, B G Adams Fredericton NB \$33,757, J G Adler Edmonton Alta \$87,056, J P A Adoul Sherbrooke Qué \$37,900, Ahlborn Vancouver BC \$35,000, A Ahmed Edmonton Alta \$28,000, P C Aitken Sherbrooke Qué \$99,156, G J M Aitken Kingston Ont \$28,950, M A Akoglu Toronto Ont \$28,600, C Akyel Montréal Qué \$38,854, A M Al Taweel Halifax NS \$130,471, L J Albright Burnaby BC \$25,364, C B Alcock Toronto Ont \$35,000, M A Ali Montréal Qué \$41,800, R A R Alnatt London Ont \$36,300, T M Alloway Toronto Ont \$27,500, H Alper Ottawa Ont \$92,109, Z Amit Montréal Qué \$40,099, R J Andersen Vancouver BC \$75,500, A Anderson Waterloo Ont \$26,174, G M Anderson Toronto Ont \$29,591, J B Anderson Toronto Ont \$58,000, R B Anderson Hamilton Ont \$32,450, R C Anderson Guelph Ont \$40,413, C D Anger Calgary Alta \$155,000, R H Angers Québec Que \$33,025, H Anisman Ottawa Ont \$29,040, A Antoniou Montréal Qué \$39,137, J W ApSimon Ottawa Ont \$33,336, S Argyropoulos Montréal Qué \$30,266, E Arjomandi Downsview Ont \$104,800, D A Armstrong Calgary Alta \$39,600, J B Armstrong Ottawa Ont \$64,750, R L Armstrong Toronto Ont

SCIENCE AND TECHNOLOGY—Continued

\$137,947, R L Armstrong Vancouver BC \$50,000, D R Arnold Halifax NS \$59,291, P A Arp Fredericton NB \$37,350, A S Arrott Burnaby BC \$78,900, J G Arthur Toronto Ont \$25,300, M J Ashwood-Smith Victoria BC \$31,000, G O Aspinall Downsview Ont \$79,340, D L Atherton Kingston Ont \$49,210, H L Atwood Toronto Ont \$54,351, M J Aubin Sherbrooke Qué \$33,740, J L Auclair Montréal Qué \$33,112, W A Aue Halifax NS \$113,000, K T Aust Toronto Ont \$30,250, G L Austin Montréal Qué \$107,500, M Avery Québec Qué \$50,000, D R Axelrad Montréal Qué \$30,250, D A Axen Vancouver BC \$58,000, W A Ayer Edmonton Alta \$53,000, L D Ayres Winnipeg Man \$33,000, R E Azuma Toronto Ont \$36,000, H Baadsgaard Edmonton Alta \$45,618, T G Back Calgary Alta \$67,394, R F W Bader Hamilton Ont \$41,800, R M Baecker Toronto Ont \$29,000, H H Baer Ottawa Ont \$63,279, D L Baillie Burnaby BC \$27,779, J P B Bailon Montréal Qué \$234,861, W D Baines Toronto Ont \$33,215, M C Baird Kingston Ont \$85,748, N N Bakshi Saskatoon Sask \$27,100, C W Bale Montréal Qué \$216,123, G E Ball Edmonton Alta \$30,195, E A Ballik Hamilton Ont \$64,766, K G Balmain Toronto Ont \$133,810, G M Bancroft London Ont \$121,654, J B Bancroft London Ont \$83,649, J W Bandler Hamilton Ont \$80,760, A D Bandrauk Sherbrooke Qué \$36,365, S Banerjee Hamilton Ont \$26,950, L I Barber Regina Sask \$68,222, R C Barber Winnipeg Man \$32,000, L R C Barclay Sackville NB \$40,441, C R Barnes St John's Nfld \$39,338, M Barr Montréal Qué \$25,431, S M Barr Wolfville NS \$34,938, R G Barradas Ottawa Ont \$61,419, T J Barrett Toronto Ont \$28,220, G L Barron Guelph Ont \$26,572, B D Batchelor Kingston Ont \$155,700, G E A Bauer Ottawa Ont \$37,078, H S Bahley Guelph Ont \$30,800, S T Bayley Hamilton Ont \$27,779, M M Bayoumi Kingston Ont \$33,300, A Bazergui Montréal Qué \$97,832, R M Beames Vancouver BC \$36,249, F W H Beamish Guelph Ont \$28,480, J C Beatty Waterloo Ont \$39,147, E G Beauchamp Guelph Ont \$27,720, A R Beaudoin Sherbrooke Qué \$33,000, C Beaumont Halifax NS \$82,683, A E Beck London Ont \$25,025, W E Beckel Ottawa Ont \$162,394, H A Becker Kingston Ont \$68,840, J Bedard Québec Qué \$35,750, G A Beer Victoria BC \$58,000, J M Bell Saskatoon Sask \$42,877, K Bell Ottawa Ont \$220,000, M G Bell Winnipeg Man \$36,592, R A Bell Hamilton Ont \$38,089, B Belleau Montréal Qué \$94,676, S Belloncin Laval-des-Rapides Qué \$28,068, B Benard Sherbrooke Qué \$128,400, G F Bennett St John's Nfld \$30,195, A T Bergan Saskatoon Sask \$26,572, J Bergeron Québec Qué \$73,100, A T Bergerud Victoria BC \$44,000, M A Bergougnou London Ont \$42,765, J C Bergstrom Saskatoon Sask \$31,000, N Berkowitz Edmonton Alta \$25,500, A J Berlinsky Vancouver BC \$64,342, J E Bertie Edmonton Alta \$203,600, D Bertrand Montréal Qué \$124,000, H Bertrand Regina Sask \$102,644, R W Besant Saskatoon Sask \$69,150, D Besner Waterloo Ont \$38,458, H B M Best Sudbury Ont \$51,747, K J Betteridge Montréal Qué \$100,000, D D Betts Halifax NS \$28,875, T W Betz Ottawa Ont \$31,950, T J Beveridge Guelph Ont \$38,175, J D Bewley Calgary Alta \$137,490, J K Bewtra Windsor Ont \$46,572, V K Bhargava Montréal Qué \$50,380, A B Bhatia Edmonton Alta \$29,937, M J Bibby Ottawa Ont \$44,371, C C Bigelow Winnipeg Man \$49,000, E Bilgen Montréal Qué \$28,132, R Billinton Saskatoon Sask \$46,970, T Birchall Hamilton Ont \$25,300, D M Bird Stee-Anne-de-Bellevue Qué \$64,283, P P Biringier Toronto Ont \$93,060, P C Birkmoe Toronto Ont \$103,398, G M Birtwistle Calgary Alta \$34,300, T Bisalputra Vancouver BC \$60,892, D M Bishop Ottawa Ont \$29,000, T Bisztriczky Calgary Alta \$28,757, T A Black Vancouver BC \$25,364, W D Black Guelph Ont \$36,690, R W Blake Vancouver BC \$36,720, T J Blake Toronto Ont \$44,310, L P Blanchard Québec Qué \$29,278, E G Bligh Halifax NS \$115,000, M Bloom Vancouver BC \$81,260, G V Bochmann Montréal Qué \$77,839, J P Bogart Guelph Ont \$32,392, B A Bohm Vancouver BC \$32,611, D K Bohme Downsview Ont \$26,089, J Boisvert Montréal Qué \$47,500, A Boivin Québec Qué \$33,770, N Bols Waterloo Ont \$32,000, C T Bolton Toronto Ont \$34,294, J R Bolton London Ont \$188,601, D H

Bone Kingston Ont \$46,800, D J Bonham Fredericton NB \$75,100, R Boonstra Toronto Ont \$34,867, P M Boorman Calgary Alta \$54,640, K S Booth Waterloo Ont \$184,977, J H Borden Burnaby BC \$131,985, A B Borodin Toronto Ont \$26,451, R G Bosio Montréal Qué \$76,900, J P Bosnich Toronto Ont \$46,862, F Bottomley Fredericton NB \$46,990, C Bouchard Québec Qué \$108,871, F Boucher Trois-Rivières Qué \$38,763, G Boulet Sainte-Foy Qué \$157,297, M Boulet Québec Qué \$42,607, M I Boulos Sherbrooke Qué \$59,800, R E Bourget Québec Qué \$47,929, A J Bowen Halifax NS \$30,000, J P Bowland Edmonton Alta \$39,857, C M Boyd Halifax NS \$86,747, R K Boyd Guelph Ont \$41,100, D B Bragg Vancouver BC \$45,420, C J Brainerd London Ont \$28,710, J C D Brand London Ont \$54,109, U Brand St Catharines Ont \$40,500, A V Bree Vancouver BC \$51,009, A S Bregman Montréal Qué \$105,431, T W Bremner Fredericton NB \$51,380, J H Brewer Vancouver BC \$72,000, A H Bridle Kingston Ont \$144,800, J K Brimacombe Vancouver BC \$85,850, C E Brion Vancouver BC \$88,833, G J Brisson Québec Qué \$76,452, D E Brodie Waterloo Ont \$95,275, A G Brook Toronto Ont \$56,767, M H Brooker St John's Nfld \$76,540, C Brooks Montréal Qué \$137,235, R J Brooks Guelph Ont \$25,000, D L Brown Ottawa Ont \$27,000, I R Brown Toronto Ont \$38,500, J D Brown London Ont \$109,200, L C Brown Vancouver BC \$29,278, R A Brust Winnipeg Man \$35,200, L T Bruton Calgary Alta \$94,530, M P Bryden Waterloo Ont \$28,500, D A Bryman Victoria BC \$182,000, T A Brzustowski Waterloo Ont \$42,900, G W Buchanan Ottawa Ont \$213,080, J G Buchanan-Smith Guelph Ont \$40,717, H A Buckmaster Calgary Alta \$41,400, T Bui-Quoc Montréal Qué \$106,879, E Buncl Kingston Ont \$124,329, D G Burke Hamilton Ont \$28,600, P E Burke Toronto Ont \$82,290, R D Burke Victoria BC \$68,058, F J Burkowski Winnipeg Man \$73,272, E E Burnell Vancouver BC \$150,583, R H Burnell Québec Qué \$105,343, D J Burns Waterloo Ont \$30,195, G Burns Toronto Ont \$37,000, W Bushuk Winnipeg Man \$195,990, A H Bussey Montréal Qué \$30,195, D G Butler Toronto Ont \$34,713, I S Butler Montréal Qué \$147,500, J A Buzacott Toronto Ont \$26,000, A Cabana Sherbrooke Qué \$235,236, J Cadieux Moncton NB \$33,931, J C Callaghan Halifax NS \$203,639, S E Calvert Vancouver BC \$184,970, R Camerero Montréal Qué \$41,900, J A Cameron Hamilton Ont \$25,000, J M Cameron Edmonton Alta \$240,000, T S Cameron Halifax NS \$25,300, C K Campbell Hamilton Ont \$114,900, J L Campbell Guelph Ont \$29,935, R Campbell Winnipeg Man \$242,328, W H Cannon Downsview Ont \$29,150, D T Canvin Kingston Ont \$115,240, C E Capjack Edmonton Alta \$43,250, H S Caplan Saskatoon Sask \$34,100, J P Carbotte Hamilton Ont \$70,214, H C Card Winnipeg Man \$105,669, J D Carette Québec Qué \$25,982, R Carnegie Ottawa Ont \$292,800, P J Carreau Montréal Qué \$61,115, R L Carroll Montréal Qué \$38,500, A I Carswell Downsview Ont \$36,795, A L Carter Ottawa Ont \$75,000, C R Carter Hamilton Ont \$51,857, J Jarty Waterloo Ont \$93,517, P J Cashion Fredericton NB \$25,300, R G Cavell Edmonton Alta \$57,200, P B Cavers London Ont \$79,827, M J Cavey Calgary Alta \$158,200, R J Cawthorn Saskatoon Sask \$44,226, Cdn Entomologist Ottawa Ont \$27,000, Cdn Journ/Chem Ottawa Ont \$52,000, Cdn Math Bulletin Ottawa Ont \$30,000, Cdn Math Society Toronto Ont \$59,000, Cdn/Con/Animal Ottawa Ont \$172,350, H Ceri Calgary Alta \$34,387, P Cerny Winnipeg Man \$38,746, R V S Chacon Vancouver BC \$27,932, A C D Chaklader Vancouver BC \$29,000, C L Chakrabarti Ottawa Ont \$81,950, S G Chamberlain Waterloo Ont \$38,900, C H Champness Montréal Qué \$69,290, T H Chan Montréal Qué \$62,787, J S Chang Hamilton Ont \$41,810, D A Chant Toronto Ont \$25,000, C Chapados Trois-Rivières Qué \$49,491, A R O Chapman Halifax NS \$53,690, C H Chapman Toronto Ont \$35,000, T R Chari St John's Nfld \$87,874, S K Chaudhuri Waterloo Ont \$51,110, J D N Cheeke Sherbrooke Qué \$80,170, T T Chen Hamilton Ont \$39,978, K C Cheng Edmonton Alta \$61,350, R M H Cheng Montréal Qué \$62,686, J A Cherry Waterloo Ont \$59,725, F S Chia Edmonton Alta

SCIENCE AND TECHNOLOGY—Continued

\$47,550, R F Childs Hamilton Ont \$129,755, S L Chin Québec Qué \$98,502, T Chivers Calgary Alta \$61,990, C W Cho St John's Nfld \$48,920, L Choplin Québec Qué \$44,900, E Chornet Sherbrooke Qué \$161,126, Y L Chow Burnaby BC \$36,300, R J Christopherson Edmonton Alta \$58,700, A J Chrzanoski Fredericton NB \$40,117, V H Chu Montréal Qué \$28,551, M A Church Vancouver BC \$49,711, R B Church Calgary Alta \$49,520, V Chvatal Montréal Qué \$25,044, J Cizek Waterloo Ont \$30,000, D R Clandinin Edmonton Alta \$29,260, M T Clandinin Toronto Ont \$34,300, C W Clark Vancouver BC \$32,890, H C Clark Guelph Ont \$73,676, T A Clark Calgary Alta \$217,800, F H Clarke Vancouver BC \$25,431, G K C Clarke Vancouver BC \$62,822, R M Clements Victoria BC \$45,561, D L J Clive Edmonton Alta \$72,000, D J Clough Waterloo Ont \$31,020, R M Clowes Vancouver BC \$159,337, R S C Cobbolt Toronto Ont \$26,693, J F Cochran Burnaby BC \$49,753, R W Cochrane Montréal Qué \$86,284, M Cocivera Guelph Ont \$47,375, R F Code Toronto Ont \$52,260, L L Cogger Calgary Alta \$26,000, M Z Cohn Waterloo Ont \$33,818, W G Colborne Windsor Ont \$34,200, K M Cole Vancouver BC \$37,400, L D Colebrook Montréal Qué \$150,910, G J M Collin Chicoutimi Qué \$91,800, M F Collins Hamilton Ont \$42,305, M P Collins Toronto Ont \$342,900, B Colman Downsview Ont \$53,758, G E Connell London Ont \$242,498, D W Conrath Waterloo Ont \$112,655, A P Contogouris Montréal Qué \$28,875, B E Conway Ottawa Ont \$184,257, S A Cook Toronto Ont \$31,282, F Cooke Kingston Ont \$51,513, D G Cooper Montréal Qué \$37,808, M A Copeland Ottawa Ont \$166,811, D E Cormack Toronto Ont \$35,074, E A Cossins Edmonton Alta \$60,500, J W F Costerton Calgary Alta \$361,970, J A Coxon Halifax NS \$31,400, D A Craig Edmonton Alta \$138,875, F I M Craik Toronto Ont \$45,000, L W Crim St John's Nfld \$28,340, J H Crockett Hamilton Ont \$63,330, N A Croll Ste-Anne-de-Bellevue Qué \$34,500, E D Crozier Burnaby BC \$172,004, I G Cszmadia Toronto Ont \$41,800, M Csgoro Ottawa Ont \$28,227 K Culik Waterloo Ont \$26,180, A P Cullen Waterloo Ont \$65,500, W R Cullen Vancouver BC \$119,460, B G Cumming Fredericton NB \$33,000, G L Cumming Edmonton Alta \$29,000, J E Cummins London Ont \$40,104, J H Curran Toronto Ont \$32,524, A E Curzon Burnaby BC \$228,449, F L Curzon Vancouver BC \$155,000, R J Cusley Burnaby BC \$36,234, M S Cynader Halifax NS \$86,454, J Dainty Toronto Ont \$42,000, F W Dalby Vancouver BC \$33,009, I G Dalla Lana Edmonton Alta \$41,975, M B Danard Victoria BC \$29,646, B P Dancic Edmonton Alta \$34,150, J M Daniels Toronto Ont \$40,643, H Daoust Montréal Qué \$33,460, W R Datars Hamilton Ont \$108,350, J G Daunt Kingston Ont \$110,382, S J L Daunt Montréal Qué \$49,922, A G Davenport London Ont \$195,429, K G Davey Downsview Ont \$127,329, M David Montréal Qué \$31,350, D Davidson Hamilton Ont \$25,364, R G D Davidson-Arnott Guelph Ont \$37,335, D M Davies Hamilton Ont \$37,744, J A Davies Hamilton Ont \$28,000, R W Davies Calgary Alta \$28,000, J H Davis Guelph Ont \$59,747, W A Davis Edmonton Alta \$122,000, E J Davison Toronto Ont \$48,070, N E Davison Winnipeg Man \$60,040, J L Dawe Fredericton NB \$41,000, D A Dawson Ottawa Ont \$32,211, G E Dawson Kingston Ont \$36,630, A W Day London Ont \$34,100, E De Jong Saskatoon Sask \$141,770, H I De Lasa London Ont \$53,662, J H De Leeuw Toronto Ont \$25,300, P De Mayo London Ont \$73,676, L De Roth Montréal Qué \$30,000, D A DeCatanaro Hamilton Ont \$37,263, J M DeMan Guelph Ont \$108,955, B E L Decker Saskatoon Sask \$27,779, M C Delfour Montréal Qué \$37,899, G Y Delisle Québec Qué \$29,474, S H Demers Montréal Qué \$129,800, G Denis Sherbrooke Qué \$328,010, D T Dennis Kingston Ont \$39,600, P H Depommier Montréal Qué \$791,358, J B Derbyshire Guelph Ont \$91,951, P Deslongchamps Sherbrooke Qué \$98,332, J E Desnoyers Sherbrooke Qué \$105,735, J Destry Montréal Qué \$54,065, E R Deutsch St John's Nfld \$30,784, I W Devoe Montréal Qué \$25,000, S B Dewan Toronto Ont \$127,494, J M Dewey Victoria BC \$43,548, B S Dhillon Ottawa Ont \$25,938, V Di Lollo Edmonton Alta \$30,195, M J Dignam

Toronto Ont \$257,190, W H Dilger Calgary Alta \$29,700, L M Dill Burnaby BC \$30,000, R F Dillon Ottawa Ont \$45,422, J D Dixon Ottawa Ont \$33,281, P Dobos Guelph Ont \$25,300, J P Dodelet Québec Qué \$58,029, P C Dodwell Kingston Ont \$57,974, M A Dokainish Hamilton Ont \$25,300, D H Dolphin Vancouver BC \$35,200, H W Dommel Vancouver BC \$40,700, M W Donald Kingston Ont \$43,117, J C Donini Antigonish NS \$34,350, G Donnay Montréal Qué \$33,818, R Dore Montréal Qué \$290,600, J Dostal Halifax NS \$26,572, R M Douglas Montréal Qué \$68,725, W J M Douglas Montréal Qué \$31,687, J E Dove Toronto Ont \$76,908, A E Downe Kingston Ont \$52,925, R G H Downer Waterloo Ont \$73,508, J Downey Fredericton NB \$118,978, R W Doyle Halifax NS \$27,500, G W F Drake Windsor Ont \$29,470, J E Drake Windsor Ont \$33,000, T E Drake Toronto Ont \$47,000, H H Draper Guelph Ont \$34,559, A Dreimanis London Ont \$29,150, G Drouin Montréal Qué \$182,871, J R Drummond Toronto Ont \$116,000, E Dubois Québec Qué \$101,264, H E Duckworth Winnipeg Man \$57,427, H W Duckworth Winnipeg Man \$55,344, J D Duerksen Calgary Alta \$36,234, W W Duley Downsview Ont \$33,000, F A L Dullien Waterloo Ont \$29,150, B E Dumbroff Waterloo Ont \$26,730, J L Duncan Hamilton Ont \$26,400, H B Dunford Edmonton Alta \$25,000, D J Dunlop Toronto Ont \$36,234, Durst Ottawa Ont \$37,000, M B Dusseault Edmonton Alta \$56,350, C C Dyer Toronto Ont \$55,646, J G Eales Winnipeg Man \$34,301, A J Earp St Catharines Ont \$51,885, A R Eastham Kingston Ont \$42,448, D R Eaton Hamilton Ont \$131,970, G W Eaton Vancouver BC \$50,690, A D Edgar London Ont \$26,572, L V Edgington Guelph Ont \$35,026, J T Edward Montréal Qué \$37,400, P A Egelstaff Guelph Ont \$64,100, F W B Einstein Burnaby BC \$29,000, A Eisenberg Montréal Qué \$65,044, M E A El-Hawary St John's Nfld \$43,880, D V Ellis Victoria BC \$60,000, F Ellyin Sherbrooke Qué \$62,211, M I Elmasyr Waterloo Ont \$68,117, J D Embury Hamilton Ont \$37,950, W J Emery Vancouver BC \$66,500, R M Epand Hamilton Ont \$30,195, N Epstein Vancouver BC \$100,061, B Etkin Toronto Ont \$29,000, T H Etsell Edmonton Alta \$39,351, B C Eu Montréal Qué \$28,000, M E Evans Edmonton Alta \$26,000, G T Ewan Kingston Ont \$27,000, P Eyre Guelph Ont \$38,500, T Z Fahidy Waterloo Ont \$26,950, G G Fahlanm Vancouver BC \$111,000, W R Falk Winnipeg Man \$26,000, J B Falls Toronto Ont \$41,065, W Z Fam Halifax NS \$73,155, M J Farrall Ottawa Ont \$26,667, A P Farrell Saskatoon NB \$76,246, E Fawcett Toronto Ont \$50,788, W R Fawcett Guelph Ont \$102,608, T H Fawzi Toronto Ont \$27,372, P P Fazio Montréal Qué \$102,948, K Feher Ottawa Ont \$121,000, D Feldman Montréal Qué \$65,400, M B Fenton Ottawa Ont \$47,900, J C Fentress Halifax NS \$33,990, G Ferguson Guelph Ont \$47,300, R B Ferguson Winnipeg Man \$147,100, M A Fernandez Guelph Ont \$46,320, J D Fernie Toronto Ont \$135,100, S V Filseth Downsview Ont \$56,268, J A Finch Montréal Qué \$92,610, J A Findlay Fredericton NB \$97,000, W D L Finn Vancouver BC \$45,896, D G Fisher Edmonton Alta \$31,400, M P Fitzgerald Waterloo Ont \$41,740, D G Fleming Vancouver BC \$77,000, S N Flengas Toronto Ont \$80,123, G L Fletcher St John's Nfld \$53,306, M Fleury Québec Qué \$28,500, S Fliszar Montréal Qué \$27,500, M A Florian Montréal Qué \$40,700, C K Fong Toronto Ont \$38,374, G Fontaine Montréal Qué \$45,580, D C Ford Hamilton Ont \$44,689, A Forer Downsview Ont \$59,612, C W Forsberg Guelph Ont \$43,000, W Forst Québec Qué \$27,297, D F Forster Guelph Ont \$314,487, P A Forsyth London Ont \$188,609, E Fortin Ottawa Ont \$101,627, J A Fortin Québec Qué \$27,779, R O Fournier Halifax NS \$164,487, R P Fournier Montréal Qué \$63,934, L C Fowke Saskatoon Sask \$128,570, A G Fowler Vancouver BC \$70,000, D B Fowler Saskatoon Sask \$51,725, B L Fox Montréal Qué \$25,002, D Francis Montréal Qué \$439,000, A Francheur Chicoutimi Qué \$48,600, M Franklin Windsor Ont \$115,465, D A S Fraser Toronto Ont \$32,211, R R Fraser Ottawa Ont \$28,000, J M J Fréchet Ottawa Ont \$26,000, D G Fredlund Saskatoon Sask \$58,117, G R Freeman Edmonton Alta \$49,500, R A Freeze Vancouver BC \$34,000, J B French

SCIENCE AND TECHNOLOGY—Continued

Toronto Ont \$56,605, J D Friesen Downsview Ont \$84,546, E O Frind Waterloo Ont \$59,420, P Fritz Waterloo Ont \$34,375, B J Frost Kingston Ont \$32,611, D C Frost Vancouver BC \$73,908, B J Fryer St John's Nfld \$64,800, M D Fryzuk Vancouver BC \$33,731, J H Fullard Toronto Ont \$40,097, M Fulton Halifax NS \$27,369, B L Funt Burnaby BC \$43,377, C A Fyfe Guelph Ont \$99,900, W S Fyfe London Ont \$85,140, J M Gagne Montréal Qué \$32,742, P Gagnon Québec Qué \$34,462, N Galanis Sherbrooke Qué \$27,850, B G Galef Hamilton Ont \$37,290, R E Gander Fredericton NB \$28,097, F R Gander Vancouver BC \$28,000, D R Gardner Ottawa Ont \$36,767, J A F Gardner Vancouver BC \$65,230, N J Gardner Ottawa Ont \$46,372, C J R Garrett Halifax NS \$133,840, B K Garside Hamilton Ont \$120,848, J Gascon Montréal Qué \$25,541, D E Gaskin Guelph Ont \$59,562, C L Gass Vancouver BC \$37,000, M A Gates Toronto Ont \$53,084, G M Gaucher Calgary Alta \$135,400, R Gauvin Montréal Qué \$43,481, W H Gauvin Montréal Qué \$57,310, L Gedamu Calgary Alta \$41,457, G H Geen Burnaby BC \$27,000, R Gehr Montréal Qué \$54,777, V Geist Calgary Alta \$25,926, W M Gentleman Waterloo Ont \$32,000, N D Georganas Ottawa Ont \$45,840, J A George Waterloo Ont \$29,953, J C George Guelph Ont \$52,800, M C L Gerry Vancouver BC \$94,016, W S Gesing Toronto Ont \$43,301, H D Gesser Winnipeg Man \$30,813, A Ghali Calgary Alta \$27,779, E L Ghali Québec Qué \$39,300, E D Ghent Calgary Alta \$109,100, S P Gibbs Montréal Qué \$239,403, C R Gicquaud Trois-Rivières Qué \$44,662, R Gilbert Montréal Qué \$57,696, T A Gill Halifax NS \$74,900, R J Gillespie Hamilton Ont \$97,832, J E Gillott Calgary Alta \$29,700, R R Gilpin Edmonton Alta \$58,212, G Gingras Montréal Qué \$33,000, Y M Giroux Québec Qué \$184,287, J Gittins Toronto Ont \$52,515, J W Glaspey Montréal Qué \$32,500, A D Glass Vancouver BC \$62,054, I J Glass Toronto Ont \$85,315, P G Glockner Calgary Alta \$26,572, G V Goddard Halifax NS \$49,280, C Godin Québec Qué \$30,433, J G J Godin Québec Qué \$37,761, A Goldenberg Toronto Ont \$26,480, M A Goodale London Ont \$27,000, R H Gooding Edmonton Alta \$26,500, J M Gosline Vancouver BC \$49,850, C C Gotlieb Toronto Ont \$42,152, J J Gottlieb Toronto Ont \$45,543, D I Gough Edmonton Alta \$118,413, T E Gough Waterloo Ont \$35,438, I P Goulden Waterloo Ont \$30,758, I C Goulter Winnipeg Man \$37,350, G R Govinda Raju Windsor Ont \$39,575, J R Grace Vancouver BC \$104,750, W A G Graham Edmonton Alta \$64,617, Granas Montréal Qué \$27,218, C G Gray Guelph Ont \$297,851, D M Gray Saskatoon Sask \$94,280, B R Green Vancouver BC \$53,559, H J Greenwood Vancouver BC \$85,728, B Gregory St John's Nfld \$260,000, B C Gregory Québec Qué \$29,690, J B Gregory Saskatoon Sask \$29,100, M J Gresser Burnaby BC \$38,760, R I Greyson London Ont \$33,000, A J F Griffiths Vancouver BC \$48,820, T A Grigliatti Vancouver BC \$64,286, B Grodzinski Guelph Ont \$62,160, K R Grundy Halifax NS \$36,000, R A L Guardo Montréal Qué \$73,700, A Guha Toronto Ont \$53,800, J E Guillet Toronto Ont \$66,000, R Guindon Ottawa Ont \$163,530, R R Guntur Montréal Qué \$31,366, H Gush Vancouver BC \$28,000, J P Guthrie London Ont \$75,885, R I L Guthrie Montréal Qué \$135,435, N F Haard St John's Nfld \$195,462, R C G Haas Waterloo Ont \$29,700, R Hackam Windsor Ont \$92,196, R L Haedrich St John's Nfld \$31,148, R R Haering Vancouver BC \$67,275, L E Haley Halifax NS \$56,420, B K Hall Halifax NS \$37,570, J M Hall Halifax NS \$174,153, L D Hall Vancouver BC \$55,000, R Hall Guelph Ont \$26,400, Ham Toronto Ont \$708,007, M A K Hamid Winnipeg Man \$83,261, A E Hamielec Hamilton Ont \$347,183, P L Hammer Waterloo Ont \$25,441, S Hanessian Montréal Qué \$50,000, R I C Hansell Toronto Ont \$33,000, J S Hansen Toronto Ont \$36,306, W N Hardy Vancouver BC \$44,447, A A Harms Hamilton Ont \$30,479, D N Harpp Montréal Qué \$29,000, G P Harris Hamilton Ont \$89,400, R L Harris Montréal Qué \$42,529, A G Harrison Toronto Ont \$164,610, J P Harrison Kingston Ont \$26,668, P J Harrison Vancouver BC \$82,509, G Harrower Thunder Bay Ont \$70,777, G F Hartner Toronto Ont

\$47,439, F D A Hartwick Victoria BC \$33,576, M D Hasinoff Vancouver BC \$41,500, F C Hawthorne Winnipeg Man \$44,292, J E Hay Vancouver BC \$67,069, S S Haykin Hamilton Ont \$263,798, R H Haynes Downsview Ont \$151,429, J S Hayward Victoria BC \$27,532, E L Heasell Waterloo Ont \$31,240, I B Heath Downsview Ont \$35,600, M C Heath Toronto Ont \$53,980, J Hebert Ottawa Ont \$92,000, P D N Hebert Windsor Ont \$60,500, J A Heddle Downsview Ont \$33,000, F T Hedgecock Montréal Qué \$34,998, A C Heidebrecht Hamilton Ont \$35,200, K Heinrich Burnaby BC \$25,665, J A Hellebusch Toronto Ont \$29,700, H Helmstaedt Kingston Ont \$30,700, B R Henry Winnipeg Man \$91,924, L G Hepler Lethbridge Alta \$35,200, J A Herman Québec Qué \$27,400, F G Herring Vancouver BC \$32,029, R D Heyding Kingston Ont \$88,583, P Hickson Vancouver BC \$106,200, V J Higgins Toronto Ont \$62,896, O E Hileman Hamilton Ont \$32,920, D R Hill Calgary Alta \$26,950, C Hillaire-Marcel Montréal Qué \$34,000, J W Hilton Guelph Ont \$31,781, J H Himmelman Québec Qué \$32,571, B Hird Ottawa Ont \$47,391, A Hirose Saskatoon Sask \$51,050, C Hiruki Edmonton Alta \$36,856, A P Hitchcock Hamilton Ont \$42,458, V S Hoa Montréal Qué \$85,681, P W Hochachka Vancouver BC \$70,681, R B Hodgetts Edmonton Alta \$26,000, E Hoehn Winnipeg Man \$25,000, D W Hoepner Toronto Ont \$79,364, H L Holland St Catharines Ont \$85,885, K G T Hollands Waterloo Ont \$178,373, C S Holling Vancouver BC \$77,480, J L Holmes Ottawa Ont \$573,000, R C Holt Toronto Ont \$33,457, F Holuj Windsor Ont \$44,948, W K Honig Halifax NS \$31,790, G S Hope Calgary Alta \$53,635, P A Horgen Toronto Ont \$60,968, R E Horita Victoria BC \$27,989, G Horlick Edmonton Alta \$63,600, V Hornof Ottawa Ont \$48,186, M Horowitz Edmonton Alta \$384,534, D G Horton Edmonton Alta \$36,547, A H Houston St Catharines Ont \$29,875, H F Howden Ottawa Ont \$34,300, S E Hrudely Edmonton Alta \$42,100, C K Hruska Downsview Ont \$78,333, C C Hsu Kingston Ont \$34,400, T R Hsu Winnipeg Man \$135,043, P M Huang Saskatoon Sask \$93,918, R Y M Huang Waterloo Ont \$28,063, R E Huber Calgary Alta \$35,750, J Hubert Montréal Qué \$69,663, R R Hudgins Waterloo Ont \$90,653, A N Hughes Thunder Bay Ont \$29,712, D G Hughes Edmonton Alta \$42,156, P C Hughes Toronto Ont \$37,436, V A Hughes Kingston Ont \$40,500, R L Hughson Waterloo Ont \$92,833, T E Hull Toronto Ont \$40,000, N P A Huner London Ont \$75,263, L A Hunt Guelph Ont \$56,156, R B Hunter Guelph Ont \$32,500, D A Huntley Halifax NS \$88,840, L Huot Québec Qué \$26,402, D A Hutcheon Edmonton Alta \$42,000, B G Hutchinson Waterloo Ont \$29,700, T C Hutchinson Toronto Ont \$212,440, S Huzinaga Edmonton Alta \$29,700, J B Hyne Calgary Alta \$132,439, H B N Hynes Waterloo Ont \$36,234, D R Idler St John's Nfld \$342,222, K Izuka Toronto Ont \$30,000, I I Inculet London Ont \$79,300, W M Ingledew Saskatoon Sask \$58,502, R G Ingram Montréal Qué \$126,984, K A Innanen Downsview Ont \$66,339, R J Ireland Ottawa Ont \$28,799, J V Iribarne Toronto Ont \$35,500, D E Irish Waterloo Ont \$71,420, J C Irwin Burnaby BC \$63,807, M S Q Isaacs Vancouver BC \$61,990, N Isgur Toronto Ont \$26,420, W Israel Edmonton Alta \$27,937, V N Iyer Ottawa Ont \$36,800, P W M Jacobs London Ont \$46,000, W J Jacobs Halifax NS \$27,233, B R James Vancouver BC \$55,000, N P James St John's Nfld \$26,125, J C Jamieson Winnipeg Man \$54,000, S Jana Saskatoon Sask \$58,000, W Janischewskyj Toronto Ont \$48,242, A F Janzen Winnipeg Man \$48,953, E G Janzen Guelph Ont \$304,700, G Jasmin Sherbrooke Qué \$26,482, E Jay Fredericton NB \$132,800, C Jeffrey Moncton NB \$93,500, P Jelen Edmonton Alta \$57,560, R S Jeng Toronto Ont \$42,565, D J A Jenkins Toronto Ont \$100,000, H M Jenkins Hamilton Ont \$34,600, B K Jennings Montréal Qué \$44,683, M H Jericho Halifax NS \$91,038, R E Jervis Toronto Ont \$105,920, J C Joffriet Guelph Ont \$74,422, D A Johnson Ottawa Ont \$37,217, K E Johnson Regina Sask \$45,490, R R Johnson Vancouver BC \$60,000, W R Johnson Toronto Ont \$26,113, C D Johnston Calgary Alta \$31,494, D Johnson Montréal Qué \$365,667, G W

SCIENCE AND TECHNOLOGY—Continued

Johnston Toronto Ont \$67,125, T W Johnston Québec Qué \$40,000, C R Jolicœur Sherbrooke Qué \$64,218, J J Jonas Montréal Qué \$35,750, C H W Jones Burnaby BC \$86,627, D R Jones Vancouver BC \$58,321, G Jones Vancouver BC \$281,395, G A Jones Saskatoon Sask \$45,630, J Jones London Ont \$35,400, J B Jones Toronto Ont \$45,100, S M Jones Guelph Ont \$30,122, W E Jones Halifax NS \$409,950, R B Jordan Edmonton Alta \$29,000, Y N Joshi Antigonish NS \$31,336, K W Joy Ottawa Ont \$39,300, M L G Joy Toronto Ont \$52,848, G A Julien Windsor Ont \$60,320, G Just Montréal Qué \$48,400, E Kafer Montréal Qué \$61,224, Kahneman Vancouver BC \$48,312, P K Kaiser Downsview Ont \$30,000, P K Kaiser Edmonton Alta \$25,943, J Kalff Montréal Qué \$68,844, S Kaliaguine Québec Qué \$101,079, M R Kamal Montréal Qué \$30,400, J W Kamphuis Kingston Ont \$111,594, E R Kanasevich Edmonton Alta \$240,700, L W Kannenberg Guelph Ont \$54,807, K C Kao Winnipeg Man \$83,406, J G Kaplan Edmonton Alta \$51,935, N N Kapoor Montréal Qué \$111,539, R E Kapral Toronto Ont \$30,000, R E Karamanos Saskatoon Sask \$53,200, F W Karasek Waterloo Ont \$59,040, G A Karim Calgary Alta \$66,110, K J Kasha Guelph Ont \$70,260, M Kates Ottawa Ont \$33,000, W R Kaufman Edmonton Alta \$32,230, M Cavaliers London Ont \$53,458, D A R Kay Hamilton Ont \$196,997, W W Kay Victoria BC \$103,347, J A Keast Kingston Ont \$30,929, P Kebarle Edmonton Alta \$59,400, J F Keffer Toronto Ont \$37,950, J B Kelly Ottawa Ont \$30,000, B W Kendrick Waterloo Ont \$70,767, J B P Kennedy Windsor Ont \$31,900, M J Kennedy St Catharines Ont \$27,779, P M Kennedy Edmonton Alta \$36,262, T J Kennett Hamilton Ont \$67,000, G A Kenney-Wallace Toronto Ont \$27,500, D T Kenny Vancouver BC \$551,854, D M Keppie Fredericton NB \$29,675, H W Kerr Waterloo Ont \$53,275, K A Kershaw Hamilton Ont \$82,500, D K M Kevan Ste-Anne-de-Bellevue Qué \$38,500, R A Khan St John's Nfld \$42,482, G M Kidder London Ont \$40,593, F M Kimmeler Sherbrooke Qué \$139,000, D Kimura London Ont \$43,000, R J Kind Ottawa Ont \$39,427, G J King Guelph Ont \$97,530, G W King Hamilton Ont \$51,693, J King Saskatoon Sask \$59,000, J D King Toronto Ont \$26,300, J F King London Ont \$34,500, K M King Guelph Ont \$110,070, C Kiparissides Edmonton Alta \$27,238, D W Kirk Toronto Ont \$46,507, J S G Kirkaldy Hamilton Ont \$105,632, P Kitching Edmonton Alta \$40,000, W D Kitts Vancouver BC \$72,990, R W Knapton St Catharines Ont \$42,518, D R Knott Saskatoon Sask \$31,403, Knowles Ste-Anne-de-Bellevue Qué \$50,400, E J Knystautas Québec Qué \$34,947, W L Kocay Winnipeg Man \$44,572, F P Koffyberg St Catharines Ont \$48,500, P A Kolers Toronto Ont \$44,000, J A Konigstein Ottawa Ont \$41,360, R G Korteling Burnaby BC \$131,150, J A Koslow Halifax NS \$72,758, E J Krakiwsky Calgary Alta \$32,000, L Krause Windsor Ont \$73,351, M O Krause Fredericton NB \$55,248, C J Krebs Vancouver BC \$99,000, H P J Krell Guelph Ont \$33,951, A J Kresge Toronto Ont \$69,833, L Kristjanston Saskatoon Sask \$211,234, B I Kronberg London Ont \$35,263, P P Kronberg Toronto Ont \$105,400, A M Kropinski Kingston Ont \$84,000, H R Krouse Calgary Alta \$96,861, J Kruev Waterloo Ont \$30,164, Z Kucerovsky London Ont \$40,720, J A Kuehner Hamilton Ont \$1,016,945, E Kuffel Winnipeg Man \$41,900, E Kurstak Montréal Qué \$48,505, D J Kushner Ottawa Ont \$44,689, J P Kutney Vancouver BC \$197,487, J C T Kwak Halifax NS \$57,221, C C K Kwok Montréal Qué \$34,650, J L'Ecuier Montréal Qué \$39,000, P La Rochelle Québec Qué \$36,234, F S Labella Winnipeg Man \$40,000, J P Labrie Montréal Qué \$25,628, T C Lacalli Saskatoon Sask \$35,945, A H Lachlan Burnaby BC \$25,483, P Lacoste Montréal Qué \$194,726, B Ladanyi Montréal Qué \$36,575, G P Ladouceur Québec Qué \$40,284, J G Lafontaine Québec Qué \$54,351, W G Laidlaw Calgary Alta \$25,300, K J Laidler Ottawa Ont \$35,000, J E Laing Guelph Ont \$68,700, J Lajoie Montréal Qué \$25,364, K W Lake Kingston Ont \$36,628, A A Lakhani Sherbrooke Qué \$35,212, M Lalonde Québec Qué \$83,647, H C S Lam Montréal Qué \$25,949, R S J Lambert Edmonton Alta \$32,500, P Lancaster Calgary Alta \$26,532,

J D Landstreet London Ont \$30,195, P A Lane Halifax NS \$32,300, C H Langford Montréal Qué \$31,000, J Lapointe Québec Qué \$27,250, P A Larkin Vancouver BC \$130,840, D W Larson Guelph Ont \$27,500, E N Larter Winnipeg Man \$55,200, B M Latta St John's Nfld \$27,369, B Latto Hamilton Ont \$25,409, P Laurin Trois-Rivières Qué \$170,291, J D Lavers Toronto Ont \$38,500, Lavigne Montréal Qué \$124,252, L M Lavkulich Vancouver BC \$32,611, F C P Law Halifax NS \$46,500, K Law Trois-Rivières Qué \$28,299, D B Layzell Kingston Ont \$34,758, M A R Le Clair Ottawa Ont \$34,595, P H Le Blond Vancouver BC \$51,250, I Le May Saskatoon Sask \$29,150, R J Le Roy Waterloo Ont \$25,000, A LeDuy Québec Qué \$81,517, M F J Leach Sudbury Ont \$28,756, J F Leatherland Guelph Ont \$45,527, R M Leblanc Trois-Rivières Qué \$102,043, M J Lechowicz Montréal Qué \$49,524, J Lecomte Laval-des-Rapides Qué \$75,000, A Lee Hamilton Ont \$343,501, C C Lee Saskatoon Sask \$40,219, D G Lee Regina Sask \$128,200, E S Lee Toronto Ont \$74,690, J H S Lee Montréal Qué \$32,611, J K P Lee Montréal Qué \$793,500, M J G Lee Toronto Ont \$63,309, P E Lee Ottawa Ont \$25,300, R M Lees Fredericton NB \$57,121, S Lefebvre Montréal Qué \$25,399, L Legendre Québec Qué \$43,690, W C Leggett Montréal Qué \$113,555, P Legzdins Vancouver BC \$43,623, H H E Leipholz Waterloo Ont \$28,600, H B Lejohn Winnipeg Man \$86,000, R U Lemieux Edmonton Alta \$102,663, R E Lemon Montréal Qué \$37,033, R Lenkinski Guelph Ont \$41,000, A C Lenz London Ont \$28,100, J Lessard Sherbrooke Qué \$74,637, L Lessard Montréal Qué \$97,000, J B Lester Toronto Ont \$34,479, J Letourneux Montréal Qué \$25,364, L W S Leung London Ont \$56,458, A B P Lever Downsview Ont \$55,750, M D Levine Montréal Qué \$117,490, J E Lewis Fredericton NB \$27,360, N A Lewis Fredericton NB \$40,800, C C Leznoff Downsview Ont \$54,754, J Liemlens Vancouver BC \$34,102, S Lin Montréal Qué \$33,695, N C Lind Waterloo Ont \$43,481, J F Lindsay Montréal Qué \$54,670, C C Lindsey Vancouver BC \$39,500, S W Link Hamilton Ont \$39,197, R List Toronto Ont \$94,100, A E Litherland Toronto Ont \$135,000, J G Little Downsview Ont \$25,500, W K Liu Waterloo Ont \$31,542, R A Liversage Toronto Ont \$35,404, E J Llewellyn Saskatoon Sask \$77,818, K V Lo Vancouver BC \$29,215, K Y Lo London Ont \$36,575, V M LoLorido Halifax NS \$39,611, M Locke London Ont \$35,200, G D Logan Toronto Ont \$53,818, D V Love Toronto Ont \$32,000, L E Lowe Vancouver BC \$46,040, J W Lown Edmonton Alta \$35,000, B C K Lu Guelph Ont \$34,100, B C Y Lu Ottawa Ont \$43,481, W K Lu Hamilton Ont \$30,479, E M K Lui London Ont \$30,000, K J Lushington Hamilton Ont \$40,958, G Luste Toronto Ont \$383,750, R Luus Toronto Ont \$28,063, R A MacArthur Winnipeg Man \$37,809, J J MacDonald Antigonish NS \$87,800, J R MacDonald Guelph Ont \$28,810, J W MacDougall London Ont \$52,828, J G MacGregor Edmonton Alta \$47,104, I K MacKenzie Guelph Ont \$43,080, G A MacKinnon Antigonish NS \$54,332, D B MacLean Hamilton Ont \$76,402, W H MacLean Montréal Qué \$34,586, R A MacLeod Ste-Anne-de-Bellevue Qué \$48,312, B H MacNeill Guelph Ont \$114,840, R H MacPhie Waterloo Ont \$26,900, I Macdonald Downsview Ont \$159,583, J Machin Toronto Ont \$29,700, J P M Mackauer Burnaby BC \$33,818, A Mackay Halifax NS \$184,219, A L Mackay Vancouver BC \$26,504, J R Mackay Vancouver BC \$32,973, M C Mackey Montréal Qué \$53,534, G O Mackie Victoria BC \$49,619, A K Macworth Vancouver BC \$433,000, G A MacLachlan Montréal Qué \$59,400, G Maclean Sackville NB \$41,005, B Madsen Vancouver BC \$27,500, N Magnenat-Thalmann Montréal Qué \$41,145, A R Maire Trois-Rivières Qué \$44,291, H B Mak Kingston Ont \$34,304, S Mak Hamilton Ont \$42,273, M A Malcolm Waterloo Ont \$255,458, S K Malhotra Edmonton Alta \$25,000, D W Malloch Toronto Ont \$40,533, B L Mamet Montréal Qué \$32,611, R S J Manley Montréal Qué \$26,000, E G Manning Waterloo Ont \$90,475, A H Manson Saskatoon Sask \$72,384, B E March Vancouver BC \$81,023, R H Marchessault Montréal Qué \$25,000, A Margaritis London Ont \$44,035, B

SCIENCE AND TECHNOLOGY—Continued

Margolis Montréal Qué \$33,000, J W Mark Waterloo Ont \$124,359, A Marks Toronto Ont \$30,000, G S Marks Kingston Ont \$33,420, P Marmet Québec Qué \$45,896, R R Marquardt Winnipeg Man \$29,434, D J Marsden Edmonton Alta \$108,000, B P Marshall Montréal Qué \$38,983, T A Marsland Edmonton Alta \$53,234, J G Martel Québec Qué \$254,175, R G Marteniuk Waterloo Ont \$31,000, G W Martin Fredericton NB \$26,000, P G Martin Toronto Ont \$75,900, Y Martin Sherbrooke Qué \$95,063, J M Martin-Sanchez Edmonton Alta \$35,262, S G Mason Montréal Qué \$35,000, Y Masui Toronto Ont \$26,400, J A Mather London Ont \$41,558, A T Matheson Victoria BC \$265,000, B C Mathews Waterloo Ont \$375,224, R M Mathur Winnipeg Man \$62,730, P Mattson Sherbrooke Qué \$38,000, A D May Toronto Ont \$27,937, C I Mayfield Waterloo Ont \$27,025, A McAuley Victoria BC \$70,604, D R McCalla Hamilton Ont \$127,197, R H McCamis Winnipeg Man \$35,776, E L McCandless Hamilton Ont \$32,611, S B McCann Hamilton Ont \$35,178, J H McCaughey Kingston Ont \$36,107, R A McClelland Toronto Ont \$96,700, J W McConkey Windsor Ont \$44,447, J A McCorquodale Windsor Ont \$64,300, J J McCullough Hamilton Ont \$44,350, M E McCully Ottawa Ont \$36,234, D G McDonald Hamilton Ont \$47,958, C A McDowell Vancouver BC \$73,676, D J McEwen Saskatoon Sask \$113,023, B R McGarvey Windsor Ont \$40,500, M J McGilchey Hamilton Ont \$27,600, J W McGowan London Ont \$166,455, J M McIntosh Windsor Ont \$96,000, J S C McKee Winnipeg Man \$864,600, D G C McKeon London Ont \$36,458, B D McKersie Guelph Ont \$79,253, E McKyes Ste-Anne-de-Bellevue Qué \$66,500, P J McLane Kingston Ont \$46,410, I A McLaren Halifax NS \$31,403, W McLatchie Kingston Ont \$593,000, A McLean Toronto Ont \$401,319, B R McMahon Calgary Alta \$27,914, G M McNeice Waterloo Ont \$49,363, J N McNeil Québec Qué \$125,306, D F Measday Vancouver BC \$33,000, W J E Meath London Ont \$31,000, E Meerovitch Ste-Anne-de-Bellevue Qué \$61,774, P Meinckle Charlestown PEI \$56,539, I A Meinertzhagen Halifax NS \$31,220, A H Mekler Burnaby BC \$28,506, A Mellors Guelph Ont \$49,432, R Melzak Montréal Qué \$63,140, N S Mendelsohn Winnipeg Man \$39,992, E Menipaz Calgary Alta \$26,572, A J Merer Vancouver BC \$235,872, R F Mercu London Ont \$34,000, D F Metrick Toronto Ont \$93,890, J Meyer Vancouver BC \$94,125, G G Meyerhof Halifax NS \$69,351, A D Miall Toronto Ont \$45,000, D Miceli Trois-Rivières Qué \$30,000, G J Michaud Montréal Qué \$28,987, B Michel Québec Qué \$91,934, G R Michener Lethbridge Alta \$36,458, M M Micko Edmonton Alta \$25,430, G V Middleton Hamilton Ont \$30,195, G C Midgley London Ont \$45,781, J G Migneron Québec Qué \$46,380, J S Millar London Ont \$25,000, E J Miller Toronto Ont \$47,460, J R Miller Downsview Ont \$84,850, M H Miller Guelph Ont \$68,340, R C Miller Vancouver BC \$101,840, L P Milligan Edmonton Alta \$34,100, P Milman Toronto Ont \$38,534, P M Milner Montréal Qué \$38,500, W K Milsom Vancouver BC \$37,955, A B Mingarelli Ottawa Ont \$28,800, S Mirza Ottawa Ont \$50,977, S K Misra Montréal Qué \$30,538, A Mitchell Vancouver BC \$35,400, D E Mitchell Halifax NS \$45,980, K A R Mitchell Vancouver BC \$42,210, R H Mitchell Thunder Bay Ont \$26,664, V J Modi Vancouver BC \$72,900, P B Moens Downsview Ont \$43,818, A F J Moffat Montréal Qué \$25,000, J B Moffat Waterloo Ont \$56,478, J W Moffat Toronto Ont \$33,077, G J Mogenson London Ont \$50,600, F Mohtadi Calgary Alta \$75,826, M Moisan Montréal Qué \$45,631, J Molgaard St John's Nfld \$66,664, R A Mollin Kingston Ont \$30,604, S Molotchnikoff Montréal Qué \$28,950, S Monaro Montréal Qué \$27,000, J P Monchalin Montréal Qué \$30,148, T Money Vancouver BC \$87,066, R D Montgomerie Kingston Ont \$45,304, M Moo-Young Waterloo Ont \$82,218, T W Moon Ottawa Ont \$56,697, R M Moore Halifax NS \$42,692, E T Moran Guelph Ont \$35,000, F J Morgan Downsview Ont \$28,035, M A Morgan Waterloo Ont \$36,458, M O Morgan St John's Nfld \$151,496, N R Morgenstern Edmonton Alta \$52,000, S D Morgera Montréal

Qué \$54,600, J A Morisset Sherbrooke Qué \$68,981, S Morissette Sherbrooke Qué \$120,423, G P Morris Kingston Ont \$173,472, A H Morrish Winnipeg Man \$64,900, J A Morrison Hamilton Ont \$232,400, R S Morrison Burnaby BC \$65,176, M Moskovits Toronto Ont \$109,725, G A Moss Edmonton Alta \$230,500, H T Mouftah Kingston Ont \$48,758, D C Moule St Catharines Ont \$40,900, N Mrosovsky Toronto Ont \$44,085, F Mucciardi Montréal Qué \$48,600, W E Muir Winnipeg Man \$88,805, R C Mullin Waterloo Ont \$25,432, J I Munro Waterloo Ont \$25,500, B B Murdoch Toronto Ont \$43,780, B D Murphy Saskatoon Sask \$56,000, E D Murray Winnipeg Man \$43,473, P M Muter Toronto Ont \$28,426, J H Myers Vancouver BC \$27,500, J Mylopoulos Toronto Ont \$25,500, L A Mysak Vancouver BC \$65,303, J S Nadeau Vancouver BC \$55,996, K K Nair Burnaby BC \$51,289, S Nakai Vancouver BC \$55,234, A J Naldrett Toronto Ont \$50,000, S Narasiah Sherbrooke Qué \$54,450, F E Nargang Edmonton Alta \$41,884, D Nash Edmonton Alta \$28,500, B G Naylor Edmonton Alta \$35,458, R N Nazar Guelph Ont \$35,772, J M Neelin Ottawa Ont \$25,000, R A Neemech Montréal Qué \$80,766, G C Neilson Edmonton Alta \$285,000, T Neilson Hamilton Ont \$57,565, D E Nelson Burnaby BC \$58,494, H Netsch Québec Qué \$35,098, A W Neumann Toronto Ont \$150,857, M M Newborn Montréal Qué \$80,432, B G Newman Montréal Qué \$73,766, E B S Newman Montréal Qué \$30,000, K E Newman Burnaby BC \$39,150, S S F Ng Ottawa Ont \$76,024, C Nicholl Lennoxville Qué \$26,500, D M Nicholls Downsview Ont \$38,406, P Nicholls St Catharines Ont \$94,227, R W Nicholls Downsview Ont \$118,218, P S Nicholson Hamilton Ont \$131,000, E Nieboer Hamilton Ont \$59,951, P Niessen Waterloo Ont \$25,000, P N Nikiforuk Saskatoon Sask \$50,728, Y Nogami Hamilton Ont \$26,675, R A Nolan St John's Nfld \$75,340, V J Nordin Toronto Ont \$67,920, T G Northcote Vancouver BC \$31,000, D O Northwood Windsor Ont \$104,555, M Novak London Ont \$32,611, S C Nyburg Toronto Ont \$224,150, J O'Brien Montréal Qué \$107,828, P J O'Brien St John's Nfld \$42,000, D H O'Day Toronto Ont \$25,000, K F O'Driscoll Waterloo Ont \$168,406, D O'Shaughnessy Québec Qué \$51,900, R T Oakley Calgary Alta \$42,457, B A Oaks Hamilton Ont \$82,400, S Occhietti Montréal Qué \$39,933, A A Offenberger Edmonton Alta \$227,710, K K Ogilvie Montréal Qué \$110,752, T R Oke Vancouver BC \$27,390, K B Oldham Peterborough Ont \$52,849, J P Olson Saskatoon Sask \$37,247, M D Olson Vancouver BC \$26,400, H Ono Downsview Ont \$25,364, P H Oosthuizen Kingston Ont \$52,309, I Orchard Downsview Ont \$44,309, L Orlici London Ont \$30,195, D P Ormrod Guelph Ont \$120,394, T A Osborn Winnipeg Man \$31,735, T R Osborn Vancouver BC \$43,958, M O M Osman Montréal Qué \$28,600, K P Ossenkopp London Ont \$30,388, F D Otto Edmonton Alta \$29,050, Y B Ouellet Québec Qué \$31,850, J N Owens Victoria BC \$32,611, I Ozier Vancouver BC \$34,144, G A Ozin Toronto Ont \$116,800, K Ozmon Halifax NS \$64,071, N L Paddock Vancouver BC \$33,939, J A Page Kingston Ont \$30,180, J H Page Kingston Ont \$34,850, M P Paidoussis Montréal Qué \$77,150, A U Paivio London Ont \$54,351, J Paldus Waterloo Ont \$32,000, D Pallotta Québec Qué \$26,400, H C Palmer London Ont \$36,800, J E Paloheimo Toronto Ont \$118,001, J G Paquet Québec Qué \$178,426, N Paquette Québec Qué \$26,509, M A Paradis Québec Qué \$46,796, D Parkinson Calgary Alta \$102,774, G V Parkinson Vancouver BC \$35,026, R R Parsons Vancouver BC \$35,420, T R Parsons Vancouver BC \$38,650, J Passmore Fredericton NB \$105,504, J J Pasternak Waterloo Ont \$29,700, S Pasupathy Toronto Ont \$41,845, L Paszner Vancouver BC \$84,662, B M Patchett Edmonton Alta \$34,350, Z A Patrick Toronto Ont \$186,025, D G Patriquin Halifax NS \$31,776, D D Patterson Montréal Qué \$106,440, D A L Paul Toronto Ont \$30,272, K V Paulson Saskatoon Sask \$54,000, V Pavilanis Laval-des-Rapides Qué \$41,308, S Pawluk Edmonton Alta \$35,026, S Payette Québec Qué \$66,494, N C Payne London Ont \$211,100, M E Peach Wolfville NS \$39,373, T H Pearce Kingston Ont \$88,399, R E Pearlman Downsview Ont \$115,980, T W Pearson Victoria BC

SCIENCE AND TECHNOLOGY—Continued

\$32,050, G Pederson Burnaby BC \$133,323, W R Peltier Toronto Ont \$38,500, A D Pelton Montréal Qué \$34,440, H Pepin Québec Qué \$236,563, J R C Perkin Wolfville NS \$49,200, H J Perkins Brandon Man \$30,060, A M Perks Vancouver BC \$30,322, A S Perlin Montréal Qué \$44,000, C O Person Vancouver BC \$51,935, J M Perz Toronto Ont \$31,450, H E Petch Victoria BC \$94,636, R E Peter Edmonton Alta \$91,785, E Peters Vancouver BC \$117,240, N O Petersen London Ont \$40,263, R L Peterson Guelph Ont \$51,450, C L Phan Chicoutimi Qué \$58,796, R P Pharis Calgary Alta \$137,555, A G Phillips Vancouver BC \$48,190, C R Phillips Toronto Ont \$114,881, G D Phillips Winnipeg Man \$35,660, J E Phillips Vancouver BC \$86,941, J B Phipps London Ont \$30,195, E Piers Vancouver BC \$42,000, T Pietrzykowski Wolfville NS \$45,000, M R Piggott Toronto Ont \$178,393, R M Pilliar Toronto Ont \$28,760, A A Pilt Hamilton Ont \$36,458, J A Pincock Halifax NS \$65,070, C Pinsky Winnipeg Man \$30,000, M M Pintar Waterloo Ont \$29,205, D J W Piper Halifax NS \$30,000, G L Plaa Montréal Qué \$121,150, A P Plamondon Québec Qué \$26,121, R Plamondon Montréal Qué \$30,815, A J Poe Toronto Ont \$27,000, G G Poirier Sherbrooke Qué \$25,917, J C Polanyi Toronto Ont \$163,280, M P Polis Montréal Qué \$238,118, V A Pollak Saskatoon Sask \$141,300, B H Pomeranz Toronto Ont \$42,500, G S Pond Vancouver BC \$122,266, J Postlethwaite Saskatoon Sask \$34,959, J Powell Toronto Ont \$28,600, W D Powrie Vancouver BC \$146,304, A K Pradhan Windsor Ont \$46,717, V S Prasad Sherbrooke Qué \$28,560, J D Prentice Toronto Ont \$230,000, M A Preston Saskatoon Sask \$25,300, W V Prestwich Hamilton Ont \$28,000, R A Price Kingston Ont \$29,000, R H Prince Downsview Ont \$46,832, H O Pritchard Downsview Ont \$51,700, R E Prud'homme Québec Qué \$87,517, R J Puddephatt London Ont \$64,025, R E Pugh Toronto Ont \$945,950, G R Purdy Hamilton Ont \$43,300, W C Purdy Montréal Qué \$30,000, Québec Science Québec Qué \$35,000, R M Quigley London Ont \$25,850, D L Rabenstein Edmonton Alta \$65,534, R J Racine Hamilton Ont \$50,275, J I Raeside Guelph Ont \$26,000, A Rahimtula St John's Nfld \$50,000, M A Rahman St John's Nfld \$73,493, Rajagopalan Trois-Rivières Qué \$35,887, N Rajaratnam Edmonton Alta \$44,500, R P Rand St Catharines Ont \$36,234, D J Randall Vancouver BC \$92,870, C Rangacharyulu Saskatoon Sask \$45,000, G H Rank Saskatoon Sask \$37,925, J N K Rao Ottawa Ont \$27,962, W H Rapson Toronto \$55,000, A Rauck Calgary Alta \$34,775, W E Rausser Guelph Ont \$42,280, J F Read Saville NB \$67,100, D V Reddy St John's Nfld \$115,363, J Reeve Waterloo Ont \$27,600, L W Reeves Waterloo Ont \$51,700, D M Regan Halifax NS \$42,273, H A Regier Toronto Ont \$36,234, D M Reid Calgary Alta \$36,000, J Reid Hamilton Ont \$45,458, L D Reid Toronto Ont \$354,185, E Reinbergs Guelph Ont \$25,300, G L Rempel Waterloo Ont \$89,140, D A Rennie Saskatoon Sask \$52,725, S H Revusky St John's Nfld \$31,240, W F Reynolds Toronto Ont \$27,500, H S Ribner Toronto Ont \$34,100, K E Rieckhoff Burnaby BC \$30,437, M A J Rigaude Montréal Qué \$95,250, F Rigler Montréal Qué \$98,396, V Ristic Toronto Ont \$53,036, J C Ritchie Toronto Ont \$92,273, E J R Robb Guelph Ont \$37,092, A M Robertson Montréal Qué \$39,808, J A Robertson Edmonton Alta \$37,477, L P Robertson Victoria BC \$110,852, R J Robertson Kingston Ont \$40,916, M J Robins Edmonton Alta \$38,000, C W Robinson Waterloo Ont \$28,385, D B Robinson Edmonton Alta \$35,914, R S Roche Calgary Alta \$36,234, F D Rochon Montréal Qué \$44,600, G Rochon Québec Qué \$78,200, P L Roeder Kingston Ont \$34,600, R R Rogers Montréal Qué \$38,262, C D Rollo Hamilton Ont \$44,158, K Ronald Guelph Ont \$74,845, M R Rose Halifax NS \$27,438, R M Roskko Winnipeg Man \$27,984, D R Ross Edmonton Alta \$25,968, J V Ross Vancouver BC \$82,692, G Rostoker Edmonton Alta \$114,500, K H Rothfels Toronto Ont \$33,000, D J Roulston Waterloo Ont \$43,200, J M Rousseau Montréal Qué \$30,195, D J Rowe Toronto Ont \$28,831, C Roy Sherbrooke Qué \$91,644, D Roy Québec Qué \$35,790, G Roy Edmonton Alta \$136,000, J C Roy Québec Qué \$45,400, R Roy Québec Qué \$50,346, Royal

Soc/Canada Ottawa Ont \$48,500, L J Rubin Toronto Ont \$199,156, A Rudin Waterloo Ont \$34,400, S J Rule Edmonton Alta \$28,000, B Rusak Halifax NS \$33,769, M A Russell Edmonton Alta \$27,000, R D Russell Vancouver BC \$91,598, D M Ruthven Fredericton NB \$36,518, N W Rutter Edmonton Alta \$26,500, D E Ryan Halifax NS \$84,459, SCITEC Ottawa Ont \$43,000, M Saatioglu Toronto Ont \$42,019, S H Safe Guelph Ont \$58,075, C A T Salama Toronto Ont \$180,477, A S M Saleuddin Downsview Ont \$33,100, E D Salin Montréal Qué \$30,652, M R Samoiloff Winnipeg Man \$38,230, J T Sample Vancouver BC \$75,000, J C Samson Edmonton Alta \$32,842, K E Sanderson Calgary Alta \$54,351, C Sandorfy Montréal Qué \$197,732, G W Sands Calgary Alta \$25,042, S Sankar Montréal Qué \$102,369, T S Sankar Montréal Qué \$103,136, D Sankoff Montréal Qué \$53,156, W A S Sarjeant Saskatoon Sask \$25,364, J K Saunders Sherbrooke Qué \$251,500, R Sauve Montréal Qué \$25,000, L Savoie Québec Qué \$44,560, P J Scanlon Kingston Ont \$53,800, T P Schaefer Winnipeg Man \$44,000, P E Schenk Halifax NS \$90,038, J A Schey Waterloo Ont \$25,000, H B Schiefer Saskatoon Sask \$166,799, H I Schiff Downsview Ont \$35,000, Schlesinger Windsor Ont \$32,850, H H Schloessin London Ont \$28,050, H P Schreiber Montréal Qué \$51,400, G J Schrobilgen Hamilton Ont \$36,458, J Schroeder Waterloo Ont \$79,941, H M Schulman Ste-Anne-de-Bellevue Qué \$30,195, H P Schwarz Hamilton Ont \$31,350, K P Schwarz Calgary Alta \$56,500, Science Focus Ottawa Ont \$25,000, G Scoles Waterloo Ont \$49,500, B Scott Windsor Ont \$29,666, D B Scott Halifax NS \$28,135, D S Scott Waterloo Ont \$75,432, R N Scott Fredericton NB \$68,500, S D Scott Toronto Ont \$86,613, W B Scott St Andrews NB \$150,000, G G E Scudder Vancouver BC \$82,941, W D Seabrook Fredericton NB \$109,633, E R Seaguit Toronto Ont \$25,600, Sec Wd Cont/Che Montréal Qué \$26,537, E A Secco Antigonish NS \$27,220, M Seckin Toronto Ont \$36,433, S L Segel Kingston Ont \$26,268, H J J Seguin Edmonton Alta \$302,900, A P S Selvarudra Ottawa Ont \$76,950, P C Sen Kingston Ont \$38,223, N Serpone Montréal Qué \$542,947, G A Setterfield Ottawa Ont \$135,811, K C Sevick Toronto Ont \$28,625, L Shafai Winnipeg Man \$323,768, A M Sharaf Fredericton NB \$28,777, F J Sharom Guelph Ont \$36,150, A R Sharp Fredericton NB \$87,661, D M Shaw Hamilton Ont \$41,669, M Shaw Vancouver BC \$34,650, S S Sheinin Edmonton Alta \$34,289, J A Sheldford Vancouver BC \$25,000, G G Shepherd Downsview Ont \$147,000, D M S Sheppard Edmonton Alta \$75,000, A N Sherbourne Waterloo Ont \$35,026, D F Sherry Toronto Ont \$43,203, Y M Shin Saskatoon Sask \$837,500, M Shinbort Victoria BC \$27,932, C A Shook Saskatoon Sask \$36,549, J D Shorthouse Sudbury Ont \$35,330, S C Shrivastava Montréal Qué \$89,900, W L H Shuter Vancouver BC \$49,500, S Siegel Hamilton Ont \$26,572, E A Silver Calgary Alta \$46,615, P P Silvester Montréal Qué \$41,000, P L Silveston Waterloo Ont \$59,400, Simard Québec Qué \$33,304, R E Simard Québec Qué \$44,000, D J Simkin Montréal Qué \$37,500, G M Simpson Saskatoon Sask \$64,494, J J Simpson Guelph Ont \$149,000, A M Sinclair Wolfville NS \$34,958, R S Singh Hamilton Ont \$82,550, S M Singh London Ont \$26,974, N K Sinha Hamilton Ont \$50,510, G Sivak Waterloo Ont \$40,900, H M Skarsgard Saskatoon Sask \$260,000, D M Skopik Saskatoon Sask \$56,450, B J Skura Vancouver BC \$56,338, G R Slemmon Toronto Ont \$37,700, S J Slinger Guelph Ont \$26,500, R J Slobodrian Québec Qué \$480,000, W W Smetzer Hamilton Ont \$55,990, C D Smith Saskatoon Sask \$31,750, D G W Smith Edmonton Alta \$30,000, D W Smith Edmonton Alta \$37,701, M J Smith Burnaby BC \$26,400, T K Smith Guelph Ont \$166,487, V H Smith Kingston Ont \$41,000, P R Smy Edmonton Alta \$110,530, D E Smylie Downsview Ont \$41,800, R F Snider Vancouver BC \$31,000, V A Snieckus Waterloo Ont \$70,829, K R Solomon Guelph Ont \$155,500, C R Somerville Edmonton Alta \$48,000, T S Sorensen Calgary Alta \$41,790, P G Sorensen Saskatoon Sask \$64,500, G J Sorger Hamilton Ont \$44,818, F W Sosulski Saskatoon Sask \$39,857, F Soumis Montréal Qué \$48,501, G R South St John's Nfld

SCIENCE AND TECHNOLOGY—Continued

\$76,572, V Souza Machado Guelph Ont \$45,400, A B Sparling Winnipeg man \$29,000, J R Spence Edmonton Alta \$40,654, A N Spencer Edmonton Alta \$43,156, M E Spencer Edmonton Alta \$61,152, I D Spenser Hamilton Ont \$48,400, G B Spiegelman Vancouver BC \$79,900, D R Spink Waterloo Ont \$69,400, Spinner Toronto Ont \$40,000, J J Spitzer Lethbridge Alta \$36,458, E T C Spooner Toronto Ont \$101,200, J B Sprague Guelph Ont \$28,239, D W L Sprung Hamilton Ont \$34,397, K D Srivastava Waterloo Ont \$61,875, J M R St-Arnaud Trois-Rivières Qué \$39,609, M St-Jacques Montréal Qué \$92,700, R St-Jacques Québec Qué \$26,570, C St-Pierre Québec Qué \$49,282, S A St-Pierre Sherbrooke Qué \$71,000, N E Stacey Edmonton Alta \$42,149, D G Stairs Montréal Qué \$187,500, K G Standing Winnipeg Man \$43,500, P C Stangeby Toronto Ont \$144,151, R G Stanton Winnipeg Man \$66,152, J E Steele London Ont \$26,002, W Steenaart Ottawa Ont \$62,300, R P Steer Saskatoon Sask \$44,415, J D Steeves Vancouver BC \$27,666, M J Steinbach Downsview Ont \$27,000, M O Steinitz Antigonish NS \$26,393, R Stephens Halifax NS \$41,371, L G Stephens-Newsham Edmonton Alta \$47,500, K J Stevenson Calgary Alta \$64,200, A T Stewart Kingston Ont \$41,000, J W B Stewart Saskatoon Sask \$29,040, R Stewart Vancouver BC \$42,394, H F Stich Vancouver BC \$85,500, M J Stillman London Ont \$70,700, T R Stobart Victoria BC \$91,266, B P Stoicheff Toronto Ont \$301,639, P M Stokes Toronto Ont \$59,728, K B Storey Ottawa Ont \$28,987, R K Storms Montréal Qué \$37,698, J B Stothers London Ont \$46,000, M J Stott Kingston Ont \$54,970, D W Strangway Toronto Ont \$152,539, N A Straus Toronto Ont \$33,500, O P Strausz Edmonton Alta \$145,000, G S Stroink Halifax NS \$40,550, J O Strom-Olsen Montréal Qué \$25,364, D F Strong St John's Nfld \$48,000, S S Stuchly Ottawa Ont \$28,000, D V Stynes Downsview Ont \$69,956, R E Sudben Guelph Ont \$49,850, G R Sullivan Waterloo Ont \$36,458, P A Sullivan Toronto Ont \$47,104, J D Summers Guelph Ont \$25,062, J M Summers Kingston Ont \$35,263, B Sundby Rimouski Qué \$73,200, J V Suoboda Montréal Qué \$160,000, N J Susak Fredericton NB \$49,809, J F Sutcliffe Waterloo Ont \$57,169, R G Sutherland Saskatoon Sask \$49,518, D Sutton Burnaby BC \$110,890, J C Sutton Guelph Ont \$86,572, D T Suzuki Vancouver BC \$127,007, I Suzuki Winnipeg Man \$52,700, T W Swaddle Calgary Alta \$26,000, M N S Swamy Montréal Qué \$32,670, H J Swatland Guelph Ont \$52,567, C M Switzer Guelph Ont \$30,575, W A Szarek Kingston Ont \$51,830, G C Tabisz Winnipeg Man \$48,420, I Takahashi Hamilton Ont \$28,600, Y Takahashi Edmonton Alta \$26,668, K Takaya Saskatoon Sask \$36,510, H Tanaka Ottawa Ont \$39,259, K K Tangri Winnipeg Man \$29,150, C E Tanner Ste-Anne-de-Bellevue Qué \$31,900, D D Tanner Edmonton Alta \$29,712, B W Tansley Ottawa Ont \$28,111, P Taras Montréal Qué \$37,000, J Tartar Edmonton Alta \$27,418, S E Tavares Kingston Ont \$74,904, F A Tavenas Québec Qué \$94,508, N Taylor Waterloo Ont \$31,636, D P Taylor Hamilton Ont \$85,914, D R Taylor Kingston Ont \$30,306, F J R Taylor Vancouver BC \$25,000, R C Tees Vancouver BC \$28,800, J Teichmann Montréal Qué \$34,551, H Teitelbaum Ottawa Ont \$42,360, R C Tennyson Toronto Ont \$46,291, M Tetu Québec Qué \$102,239, H M Thérien Trois-Rivières Qué \$39,458, A J Thakkar Waterloo Ont \$42,458, D Theall Peterborough Ont \$44,580, N Therien Sherbrooke Qué \$44,740, M L W Thewalt Burnaby BC \$46,642, G Thierriin London Ont \$35,420, H G Thode Hamilton Ont \$388,190, R E Thomas Ottawa Ont \$67,475, J E Thompson Waterloo Ont \$75,353, L Thompson Toronto Ont \$41,204, M Thompson Toronto Ont \$25,350, T A Thorpe Calgary Alta \$78,500, W R Thorson Edmonton Alta \$27,297, T T Tidwell Toronto Ont \$77,350, J Timusk Toronto Ont \$40,705, T Timusk Hamilton Ont \$54,816, J Tlusty Hamilton Ont \$324,979, S S Tobe Toronto Ont \$59,460, P Todorovic Montréal Qué \$30,700, D P Toews Wolfville NS \$36,693, J M Toguri Toronto Ont \$33,550, M Tollenaar Guelph Ont \$32,150, E Tomchuk Winnipeg Man \$51,555, B Y Tong London Ont \$56,970, T H Topper Waterloo Ont \$135,026, G H N Towers

Vancouver BC \$162,610, L E H Tractor Toronto Ont \$27,620, O Trass Toronto Ont \$119,448, A M Treisman Vancouver BC \$36,234, L T Trembath Fredericton NB \$83,132, R Tremblay Québec Qué \$100,505, J M Trischuk Montréal Qué \$83,000, D Tromans Vancouver BC \$35,821, Trotter Vancouver BC \$49,278, A S Tsang Downsview Ont \$40,494, E Tschuikow-Roux Calgary Alta \$34,000, M Tsezos Hamilton Ont \$44,292, D D Tschrititz Toronto Ont \$191,950, W K Tso Hamilton Ont \$34,650, D G Tuck Windsor Ont \$65,311, J Tulip Edmonton Alta \$26,330, E Tulving Toronto Ont \$51,935, M A Tung Vancouver BC \$123,632, D G Turner Sudbury Ont \$42,458, D H Turpin Kings-ton Ont \$31,281, B G Turrell Vancouver BC \$41,930, M T Tyree Toronto Ont \$34,650, T J Ulyrch Vancouver BC \$31,350, H Umezawa Edmonton Alta \$37,442, Z Valenta Fredericton NB \$78,714, J P Valleur Toronto Ont \$30,800, V E O Valli Guelph Ont \$43,908, H W H Van Andel Montréal Qué \$38,974, R G Van Heeswijk Waterloo Ont \$134,910, R B Van Huystee London Ont \$42,000, W T H Van Oers Winnipeg Man \$171,249, K M Van Vliet Montréal Qué \$28,831, A Van Wijngaarden Windsor Ont \$63,396, F R Van de Voort Guelph Ont \$51,278, D A Vandenberg Victoria BC \$26,675, C H Vanderwolf London Ont \$62,500, J Vanier Québec Qué \$49,068, J M Varah Vancouver BC \$25,000, J G Vaucher Montréal Qué \$286,646, J Veizer Ottawa Ont \$46,800, J E S Venart Fredericton NB \$104,281, A N Venetianopoulos Toronto Ont \$72,050, D Venkatesan Calgary Alta \$36,300, R D Venter Toronto Ont \$212,850, D P S Verma Montréal Qué \$147,678, R D Verma Fredericton NB \$95,242, Vidyasagar Waterloo Ont \$49,074, J P Villeneuve Québec Qué \$41,264, L C Vining Halifax NS \$64,050, A Vinogradov Calgary Alta \$36,457, T Viswanatha Waterloo Ont \$41,000, D H Vitt Edmonton Alta \$27,036, J Vlachopoulos Hamilton Ont \$39,900, T Vo-Van Moncton NB \$32,425, B Volesky Montréal Qué \$31,089, R C Von Borstel Edmonton Alta \$109,500, M W Von Grünau Kingston Ont \$46,157, S H Vosko Toronto Ont \$29,205, Z G Vranesic Toronto Ont \$112,510, J C Waddington Hamilton Ont \$32,000, N Wagner Calgary Alta \$231,972, D L Wahlsten Waterloo Ont \$26,742, D B Walden London Ont \$46,572, P L Walden Vancouver BC \$52,000, B L Walker Guelph Ont \$28,184, D C Walker Vancouver BC \$32,128, G A H Walker Vancouver BC \$79,590, R G Walker Hamilton Ont \$30,000, S Walker Thunder Bay Ont \$27,598, P R Wallace Montréal Qué \$26,400, D H Waller Halifax NS \$25,200, J P Wallot Montréal Qué \$231,145, D Walsh Montréal Qué \$87,913, J B Walsh Vancouver BC \$31,106, C J Walters Vancouver BC \$35,400, D Walton Hamilton Ont \$32,101, J K S Wan Kingston Ont \$91,769, P J Wangersky Halifax NS \$83,420, M A Ward Calgary Alta \$30,000, W R Ware London Ont \$40,000, J Warkentin Hamilton Ont \$41,000, J B Warren Vancouver BC \$27,000, A K Watson Ste-Anne-de-Bellevue Qué \$30,000, A Watton Victoria BC \$66,160, R L Watts Kingston Ont \$202,932, M Wayman Toronto Ont \$62,640, P J Weatherhead Ottawa Ont \$39,714, G C Weatherly Toronto Ont \$217,383, D S Weaver Hamilton Ont \$55,026, J T Weaver Victoria BC \$196,500, R A Webb Downsview Ont \$42,600, G R Webber Montréal Qué \$199,807, J M Webster Burnaby BC \$75,076, J M Webster Victoria BC \$132,000, G Weeks Vancouver BC \$53,100, G F Weetman Vancouver BC \$25,740, W H Wehlau London Ont \$54,000, J A Weil Saskatoon Sask \$121,289, L Weiler Vancouver BC \$60,465, F Weinberg Vancouver BC \$28,050, A Weingartshofer Antigonish NS \$27,994, G A Welch Halifax NS \$25,344, W G Wellington Vancouver BC \$82,500, D E Wells Fredericton NB \$110,300, M R Wertheimer Montréal Qué \$204,874, F Wesemael Montréal Qué \$41,459, P S Wesson Edmonton Alta \$37,920, G F West Toronto Ont \$79,760, N H West Saskatoon Sask \$38,514, G E G Westermann Hamilton Ont \$31,350, J A Westgate Toronto Ont \$37,554, D W S Westlake Edmonton Alta \$56,460, R W Wetmore Guelph Ont \$32,017, B L White Vancouver BC \$250,000, B N White Kingston Ont \$27,500, M A White Waterloo Ont \$52,233, W E White Calgary Alta \$80,403, M A Whitehead Montréal Qué \$106,504, J P Wiebe London Ont \$59,345, K

SCIENCE AND TECHNOLOGY—Concluded

Wiesner Fredericton NB \$91,793, D C Wigfield Ottawa Ont \$28,982, G B Wiggins Toronto Ont \$27,115, F Wightman Ottawa Ont \$37,500, D R Wiles Ottawa Ont \$42,920, D L Williams Vancouver BC \$32,530, G Williams Winnipeg Man \$41,728, G R Williams Toronto Ont \$33,818, H Williams St John's Nfld \$91,728, H L Williams Toronto Ont \$27,779, J P Williams Toronto Ont \$64,583, J H Williamson Calgary Alta \$27,059, J H M Willison Halifax NS \$109,600, M A Winnik Toronto Ont \$124,360, I H Witten Calgary Alta \$86,000, B W Wojciechowski Kingston Ont \$202,400, S Wolfe Kingston Ont \$218,562, A K C Wong Waterloo Ont \$292,575, S K Wong London Ont \$36,000, S S M Wong Toronto Ont \$26,130, C M Wood Hamilton Ont \$101,498, D Wood Hamilton Ont \$28,000, J M Wood Guelph Ont \$36,000, Woods Lethbridge Alta \$41,213, R A Woods Winnipeg Man \$27,779, S B Woods Edmonton Alta \$34,370, J C Woolley Ottawa Ont \$41,911, D B Wortman Toronto Ont \$682,909, G M Wright Toronto Ont \$32,048, J A Wright Winnipeg Man \$28,000, J D Wright Hamilton Ont \$66,400, K A Wright Toronto Ont \$38,710, J S Wroblewski Halifax NS \$37,014, G R Wyatt Kingston Ont \$44,689, J R Wynnykij Waterloo Ont \$44,650, L Yaffe Montréal Qué \$26,400, M S Yalin Kingston Ont \$25,300, H Yamauchi Windsor Ont \$40,266, H Yamazaki Ottawa Ont \$30,195, K Yates Toronto \$49,278, P Yates Toronto Ont \$46,200, A Yelon Montréal Qué \$34,277, J L Yen Toronto Ont \$37,400, G L Yip Montréal Qué \$35,530, R Yong Montréal Qué \$39,857, B Y Yoo Fredericton NB \$40,948, M G Yoon Halifax NS \$42,845, D York Toronto Ont \$284,689, W V Youdelis Windsor Ont \$62,790, L Young Vancouver BC \$30,580, Youth Sci Found Ottawa Ont \$46,00, M M Yovanovich Waterloo Ont \$28,600, R M Zacharko Ottawa Ont \$28,963, S Zalik Edmonton Alta \$139,312, S E Zalik Edmonton Alta \$26,950, T Ziegler Calgary Alta \$32,292, A Zielinski St John's Nfld \$56,690, A M Zimmerman Toronto Ont \$48,312, E Zouros Halifax NS \$26,000, M J Zuckermann Montréal Qué \$31,505, F C Zwickel Edmonton Alta \$30,000.

SECRETARY OF STATE \$2,033,160,251

Department \$2,033,144,544

ADMINISTRATION PROGRAM \$1,802,202

State Protocol and Special Events—Grants \$1,419,530—Alta Committee Canada's Birthday Edmonton Alta \$74,200, BC Committee Canada's Birthday Vancouver BC \$98,400, Cdn Folk Arts Council Toronto Ont \$300,000, Citizens Committee National Capital Region Ottawa Ont \$140,000, Comité NB Fête du Canada Moncton NB \$29,600, Comité Provincial Fête du Canada Québec Montréal Qué \$222,000, Council for Canadian Unity Montreal Qué \$100,000, Man Committee Canada's Birthday Winnipeg Man \$54,400, NS Committee Canada Birthday Halifax NS \$43,000, NFLD Committee Canada's Birthday Corner Brook Nfld \$39,600, Ont Committee Canada's Birthday Hamilton Ont \$183,000, Sask Committee Canada's Birthday Regina Sask \$44,400.

Lieutenant Governors—Grants \$382,672

OFFICIAL LANGUAGES PROGRAM \$192,815,792

Promotion of Official Languages—Grants \$1,473,162—Assoc des Juristes Expression Française Ont Ottawa Ont \$62,310, Barreau Canadien Ottawa Ont \$43,118, Canadian Museums Assoc Ottawa Ont \$30,000, Cdn Bar Assoc Ottawa Ont \$40,000, Cdn Law in Formation Council Ottawa Ont \$56,334, Cdn Mental Health Assoc Toronto Ont \$27,100, Cdn Nurses Assoc Ottawa Ont \$30,000, Cdn Parents for French Ottawa Ottawa Ont \$55,000, Cdn Public Health Assoc Ottawa Ont \$30,000, National Council of YMCA's of Canada Toronto Ont \$103,550, National

Sport & Recreation Centre Vanier Ont \$75,000, Ottawa University Ottawa Ont \$62,500, Societe Avocats NB Fredericton NB \$83,000, United Way of Canada Ottawa Ont \$41,710 Université de Moncton Moncton NB \$94,900.

Official Language Minority Groups—Grants \$5,062,206—Alliance Chorale Alta Edmonton Alta \$39,500, Alliance Chorale Manitoba St-Boniface Man \$26,000, Assemblée Centres Culturels de l'Ont Rockland Ont \$30,627, Assoc Cdn Française de l'Alta Reg Rivière Pai Fakler Alta \$25,000, Assoc Cult Franco-Tenoise Yellowknife NWT \$66,000, Assoc Francophones de Nanaimo Nanaimo BC \$28,400, Assoc Francophones Nord Ouest de l'Ont Thunder Bay Ont \$33,000, Assoc Quebec Regional English Media Ste Anne de Bellevue Que \$49,500, Bles d'Or Les St Paul Alta \$25,000, Centre Mons Le Saint Boniface Man \$27,000, Centre Activités Françaises Penetanguishene Ont \$67,000, Centre Cdn Français de Windsor Windsor Ont \$32,200, Centre Cult Cdn Fr de Chatham Chatham Ont \$36,000, Centre Cult Français Okanagan Kelowna BC \$26,000, Centre Cult La Ronde Inc Timmins Ont \$25,000, Centre Français Hamilton Inc Hamilton Ont \$35,000, Cercle Molire Saint Boniface Man \$40,000, Chiffonnière La Windsor Ont \$40,493, Club Cdn Français de Victoria Victoria BC \$45,000, Comité Développement Guides du NB Edmonton NB \$31,325, Compagnons des Franes Loisirs North Bay Ont \$40,000, Conf Permanente Institutions Academies Dieppe NB \$56,000, Conseil Cooperation de la Sask Regina Sask \$26,400, Conseil Economique Acadien NB Moncton NB \$56,000, Conseil Organismes Francophones Toronto Metro Toronto Ont \$25,320, Conseil Organismes Francophones Region Durham Oshawa Ont \$25,000, Conseil Promotion et de Diffusion Cult Moncton NB \$45,300, Conseil Vie Française en Amérique Québec Qué \$29,300, Fed Elèves Sec Franco Ontario Ottawa Ont \$55,100, Fed Organismes Cult Franco Ont du Nord Kapuskasing Ont \$25,000, Fed Scouts de l'Atlantique Moncton NB \$49,500, Fed Scouts de l'Ont Ottawa Ont \$35,000, Fed Scouts de l'Ouest Edmonton Alta \$53,500, Fédération Canadienne France-Canada Montréal Qué \$28,000, Festival de la Chanson de Granby Granby Qué \$42,350, Festival du Voyageur Saint Boniface Man \$30,000, Guides Catholiques du Canada BC Coquitlam BC \$26,300, Participation Québec Montréal Qué \$50,000, Patro d'Ottawa Ottawa Ont \$30,000, Pontiac County Social Planning Council Campbell's Bay Qué \$30,000, Positive Action Committee Montreal Qué \$45,000, Productions de l'Etoile Inc Caraquet NB \$28,600, Que Farmers Assoc QFA Macdonald College Que \$55,350, Que Fed Home & School Assoc Montreal Qué \$25,000, Que Student Intra-Exchange Program Montréal Qué \$25,000, Que Young Farmers Prov Fed Macdonald College Que \$34,562, Regroupement Jeunesse du SO Ontario Windsor Ont \$40,600, S Ensemble L'Original Ont \$48,622, Slague Inc Sudbury Ont \$32,500, Société Acadiens du NB Moncton NB \$51,650, Société Cult de Kent Sud Buctouche NB \$40,000, Société Cult Reg Nepisiguit Inc Beresford NB \$37,632, Société Cult Tracadilles Inc Tracadie NB \$27,142, Société Cult Reg Dieppe-Moncton Moncton NB \$30,000, Société Franco-Cdn de Calgary Calgary Alta \$33,500, Société Franco-Ont Histoire et Généalogie Ottawa Ont \$35,000, Tele-Acadie Bathurst NB \$33,682, Théâtre du Nouvel-Ont Sudbury Ont \$25,000, Théâtre du P'tit Bonheur Toronto Ont \$50,000, Théâtre Français d'Edmonton Edmonton Alta \$69,000, Troupe de la Seizième Vancouver BC \$55,000, Voice English Quebec Ste-Foy Que \$30,000, Youtheatre Montreal Qué \$32,230.

Official Languages in Education—Contributions \$173,945,564—Alta Treasurer of Edmonton Alta \$4,251,236, Assoc Cdn d'Education Langue Française Sillery Qué \$44,625, Assoc Cdn Professeurs Immersions Ottawa Ont \$44,415, BC Minister of Finance Province of Victoria BC \$25,620, BC Treasurer Province of Victoria BC \$4,975,382, Cdn Modern Language Review Welland Ont \$39,964, Cdn Parents for French Ottawa Ottawa Ont \$100,508, Centre Int Recherche sur le Bilinguisme Québec Qué \$96,071, Comité Langue Française de l'OSSTF Cornwall Ont \$28,078, Conseil Ministres de l'Education Canada Toronto Ont

SECRETARY OF STATE—Continued

\$6,551,903, Council of Ministers of Education Canada Toronto Ont \$4,203,300, Fed Independent School Assoc Vancouver BC \$185,389, Man Fed Independent Schools Inc Winnipeg Man \$58,472, Man Treasurer Province of Winnipeg Man \$4,016,801, NB Minister of Finance and Industry Fredericton NB \$14,836,362, NS Minister of Finance Province of Halifax NS \$228,032, NS Treasurer Province of Halifax NS \$2,488,586, NWT Government of Yellowknife NWT \$116,851, Nfld Exchequer Account St-John's Nfld \$1,296,746, Nfld Exchequer Account St-John's Nfld \$237,414, Ont Independent Schools Toronto Ont \$809,625, Ont Treasurer Province of Toronto Ont \$39,807,531, PEI Treasurer Province of Charlottetown PEI \$89,000, PEI Treasurer Province of Charlottetown PEI \$785,578, Que Ministre des Finances Montréal Que \$86,387,596, Sask Treasurer Province of Regina Sask \$1,644,083, Sask Minister Finance Prov Regina Sask \$113,854, Société des Amis du Français Universel Paris France \$25,000, Tresorier Provincial Province du Manitoba Winnipeg Man \$253,137 Yukon Territory Government of Whitehorse YT \$164,498.

Official Language Minority Group—Contributions \$11,834,860—

Activités-Jeunesse Moncton NB \$188,000, Alliance Chorale Cdn Montréal Que \$79,946, Alliance Chorale NB Moncton NB \$100,000, Assoc Cdn d'Éducation Langue Française Sillery Que \$82,000, Assoc Cdn Française de l'Alta Reg Edmonton Edmonton Alta \$590,000, Assoc Cdn Française de l'Ont Reg Ottawa Ottawa Ont \$1,176,000, Assoc Cult Franco Cdn de la Sask Regina Sask \$640,585, Assoc Cult Haut St Jean Edmundston NB \$70,000, Assoc Jeunesse Fransakoise Regina Saskatoon Saskatoon Sask \$115,000, Assoc Presse Francophone Hors Quebec Ottawa Ottawa Ont \$205,220, Assoc Scouts du Canada Montreal Que \$131,730, Centre Cult Colombien Vancouver CB \$150,000, Centre Cult Franco Manitobain Saint Boniface Man \$180,000, Centre Jeunes de Sudbury Sudbury Ont \$100,000, Centre Régional de Loisirs Cult Inc Kapuskasing Ont \$100,000, Cercle Français de Fredericton Fredericton NB \$80,000, Cercle Français de St Jean St Jean NB \$90,000, Commission Culturelle Fransakoise Regina Sask \$70,425, Committee Anglophone Social Action New Carlisle Que \$70,400, Conseil Acadien de Coop Cult Moncton NB \$102,500, Conseil Abertain de la Coopération Edmonton Alta \$74,000, Conseil Cdn la Coop Quebec Que \$60,217, Conseil Jeunesse Provinciale Saint Boniface Man \$142,000, Conseil Minorités du Québec Montréal Que \$508,935, Conseil Organismes Francophones Toronto Metro Toronto Ont \$111,000, Conseil Promotion et de Diffusion Cult Moncton NB \$112,500, Direction Jeunesse Ottawa Ont \$220,995, English Speaking Town Shippers Assoc Inc Sherbrooke Que \$124,000, Fed Academie de la Nouvelle Ecosse Halifax NS \$774,037, Fed Assoc de Parents et Instit de Français Ottawa Ont \$67,250, Fed Cult CDNS Française Saint Boniface Man \$584,700, Fed Femmes Cdn Française Ottawa Ont \$250,536, Fed Franco Colombiens Vancouver BC \$586,465, Fed Francophones de Terre-Neuve et du Labrador Labrador City Nfld \$442,000, Fed Francophones Hors Que Ottawa Ont \$460,335, Fed Jeunes Cdn Français Ottawa Ont \$307,695, Fed Jeunesse Colombienne Vancouver BC \$157,000, Fed Provinciale des Comités de Parents Saint Boniface Man \$117,000, Festival du Voyageur Saint Boniface Man \$150,000, Francophone Jeunesse de Alta Edmonton Alta \$79,000, Guides Catholiques du Canada Montreal Que \$135,350, Institut Développement Comm Church Point NS \$90,000, Regroupement Cult Franco Ont Hamilton Hamilton Ont \$73,400, Societe Acadiens du NB Moncton NB \$460,400, Société Cult Baie des Chaleurs Campbellton NB \$52,884, Société Franco Manitobain Saint Boniface Man \$658,345, Societe Nat des Acadiens Pointe Verte NB \$73,000, Société Saint Thomas d'Aquin Summerside PEI \$467,737, Société Saint Pierre Chetivamp NS \$56,273, Ste Famille Centre d'Activités Cult Rockland Ont \$35,000, Theatre Action Ottawa Ont \$81,000.

*Promotion of Official Language—Contributions \$500,000—*NB Minister of Finance and Industry Fredericton NB \$300,000, Ont Treasurer Province of Toronto Ont \$200,000.

EDUCATION SUPPORT PROGRAM \$1,724,968,164

*Co-ordination—Grants \$450,000—*Assoc Cdn Comty Colleges Willowdale Willowdale Ont \$50,000, Assoc Cdn Studies Willowdale Ont \$100,000, Canada Studies Foundation Toronto Ont \$300,000.

*Post Secondary Education Support—Contributions \$1,628,468,504—*Alta Treasurer Province of Edmonton Alta \$127,682,859, BC Treasurer Province of Victoria BC \$183,948,769, Man Treasurer Province of Winnipeg Man \$81,505,544, NB Minister of Finance and Industry Fredericton NB \$55,716,674, NS Treasurer Province of Halifax NS \$69,403,388, NWT Government of Yellowknife NWT \$3,158,000, Nfld Exchequer Account St John's Nfld \$46,545,288, Ont Treasurer Province of Toronto Ont \$640,726,532, PEI Treasurer Province of Charlottetown PEI \$9,800,967, Que Ministre des Finances Montreal Que \$330,202,000, Sask Treasurer Province of Regina Sask \$78,218,483, Yukon Territory Government of Whitehorse YT \$1,560,000.

*Co-ordination Canadian Studies—Contributions \$299,454—*Cdn Foundation Economic Education Toronto Ont \$50,000, Faculte Education Permanente Université Montréal Montréal Que \$27,740, Ont Institute for Studies in Education Toronto Ont \$41,208, University Western Ont London Ont \$38,346.

Interest Payments Liabilities Under Guaranteed Loans and Alternative Payments to Provinces Under the Canada Student Loans Act—Contributions \$95,750,206

TRANSLATION PROGRAM \$250,000

*Linguistic Services—Contribution \$250,000—*Université de Montréal Montréal Que \$250,000.

CITIZENSHIP PROGRAM \$70,981,412

*Citizens Participation—Grants \$12,058,814—*Alta Committee Action Group of Disabled Edmonton Alta \$35,200, Alta Status of Women Action Cmtee Edmonton Alta \$41,000, Amherst Regional High School Amherst NS \$28,235, Ashcroft Second SC Travel Grp Ashcroft BC \$26,558, Assemblée Nord-Sud de Jeunesse Montréal Que \$38,250, Assoc Féminine Education Action Sociale Montréal Que \$27,000, Assumption High School Stephenville Cros Nfld \$30,681, Barriere Secondary School "A" Barriere BC \$25,830, Birchwood Junior High School Charlotte St John's Nfld \$30,509, Britannia Secondary School Vancouver BC \$29,590, Brooks School Powell River BC \$32,848, Cans-Kits Assoc Comm Studies Petrolia Ont \$25,000, Carrefour Adaptation Quebec Quebec Que \$30,000, Cdn Coordinating Council on Deafness Ottawa Ont \$30,000, Cdn Research Inst for the Adv of Women Ottawa Ont \$25,000 Cdn Women's Studies Downsview Ont \$25,000 Charlottetown Rural High School Charlottetown PEI \$52,735, Clarendville Integrated Clarendville Nfld \$29,067, Clarke HS Band Choir "A" Campbellcroft Ont \$25,078, Coalition National Voluntary Organizations Ottawa Ont \$120,000, Colonel By Concert Band Ottawa Ont \$27,541, Commission Scolaire Regionale de Tilly St Etienne Lauzon Que \$88,266, Commission Scolaire Tilly Sainte Foy Que \$72,137, Consumer Organization Disabled People Nfld Labrador St John's Nfld \$25,031, Corner Brook Status of Women Council Corner Brook Nfld \$30,290, Council for Canadian Unity Montreal Que \$977,500, Earl Mariott High School Surrey BC \$34,920, Eric Hamber Secondary School Vancouver BC \$25,521, Esquimaux Victoria BC \$25,491, Etchemins Ecole Secondaire Lac Beauport Qué \$27,446, Externat St-Jean Eudes Lac St-Charles Qué \$31,042, Five Eleven

SECRETARY OF STATE—Continued

Number Cdn Air Cadet Corner Brook Nfld \$29,410, Five thirty three Air Cadet Squadron St Albert Alta \$30,120, Five Twenty Four Sturgeon Roy Cdn Air Cadet Gibbons Alta \$29,276, Forest Georges Winnipeg Man \$34,747, Fort Langley Jr Secondary School Fort Langley BC \$28,196, George Bonner High School Mill Bay BC \$29,365, George River School Katavik Quebec Qué \$28,680, Harrow Music Assoc Harrow Ont \$30,165, Holy Trinity School Torbay Nfld \$25,658, Institut Etudes et Apprentissage Féminin Moncton NB \$41,312, James Lyng High Marching Band Montreal Que \$25,480, Kilbride Leo Club Kilbride Nfld \$28,936, Labrador West Status of Women Council Labrador City Nfld \$29,164, Lake Cowichan High Lake Cowichan BC \$30,513, Ligue des Droits et Libertés Montreal Que \$41,175, Man Action Comtee Status of Women Winnipeg Man \$29,000, Masset Band Council Masset BC \$27,827, Mokami Status of Women Council Happy Valley Labrador \$40,169, National Assoc Women & the Law Sperling Man \$45,000, Native Women's Assoc of Canada Ottawa Ont \$39,000, Nfld Status of Women Council St John's Nfld \$30,710, Notre Dame du Cap Chorale Cap St Georges Nfld \$34,918, Okanagan Mission Secondary School Kelowna BC \$26,316, Okanagan Women's Coalition Vernon BC \$28,184, Ontario Assoc Internal & Transition Houses Thunder Bay Ont \$34,240, Persons United for Self Help in Ontario Ottawa Ont \$47,500, Point Grey Music Groups Vancouver BC \$34,895, Polyvalente Charles Gravel Chicoutimi Que \$27,204, Polyvalente Charlesbourg Helen Irving Charlesbourg Que \$29,608, Polyvalente St Marc des Carrières St Marc des Carrières Que \$44,389, Polyvalente Trois Pistoles Rivière du Loup Que \$26,432, Port Moody Secondary School Port Moody BC \$25,316, Prince Rupert S S Music Assoc Prince Rupert BC \$38,972, Queen Elizabeth High School Halifax NS \$48,144, Resources Feminist Research Toronto Ont \$43,000, Sask Assoc on Human Rights Saskatoon Sask \$41,420, Selkirk Secondary School Kimberly BC \$36,490, Shoreline Jr Secondary School Victoria BC \$44,893, Sidney Mines Jr Bras D'Or NS \$25,770, Sir Robert Borden High School Nepean Ont \$25,520, Six Twenty Six Châteauguay Squadron Châteauguay Que \$25,950, St Thomas Moore High School Burnaby BC \$26,080, St Patrick's Jr Sr High Yellowknife NWT \$33,830, Status of Women Society Saskatoon Sask \$46,975, Strathcona Composite High School Edmonton Alta \$29,269, Terrace Women's Resources Centre Soc Terrace BC \$25,618, Town of Harbour Grace Harbour Grace Nfld \$29,827, Two O Nine Great Eastern Sea Cadets Trinity Bay Nfld \$28,530, Victoria Faulkner Women's Centre Whitehorse Yukon \$29,840, Village of Elkford Elkford BC \$28,887, Wabamun & District Leo Club Wabamun Alta \$29,539, Womanspirit Art Research & Resource Centre London Ont \$36,750, Women's Research Centre Vancouver BC \$60,000.

Native Citizens—Grants \$5,116,855—Alta Native Communications Soc Edmonton Alta \$425,657, Assoc Femmes Autochtones du Quebec Boucherville Que \$57,350, Assoc Femmes Autochtones du Quebec Montréal Que \$41,650, Assoc Metis Non Status Indians of Sask Regina Sask \$65,000, Assoc West Central Native Women Prince Albert Sask \$25,000, BC Native Women's Society Kamloops BC \$45,120, Fed Sask Indians Prince Albert Sask \$30,000, Gabriel Dumont Institute of Applied Studies Regina Sask \$27,000, Indian Homemakers Assoc of BC Vancouver BC \$30,090, Indian News Media Standoff Alta \$234,322, Indian Rights for Indian Women Edmonton Alta \$30,500, Indian Voice Vancouver BC \$52,788, Indian Women Council Manitoba Winnipeg Man \$37,334, Inuit Tapirist of Canada Ottawa Ont \$32,000, James Bay Cree Communications Society Inc Val D'Or Que \$51,300, Metis Assoc of Alta Edmonton Alta \$40,142, NB Assoc of Metis Non Status Indians Fredericton NB \$38,150, National Assoc Friendship Centres Ottawa Ont \$50,536, National Brotherhood Ottawa Ont \$25,000, Native Communications Inc Thompson Man \$177,702, Native Communications Soc of West NWT Yellowknife NWT \$229,361, Native Communications Society of NS Sydney NS \$226,501, Native Council of

Canada Ottawa Ont \$39,500, Native Council of PEI Charlottetown PEI \$32,250, Native Women's Assoc of Canada Ottawa Ont \$57,500, Native Women's Assoc of NWT Yellowknife NWT \$45,000, Nunatsiakmuit NWT Frobisher Bay NWT \$191,411, Okaalakatiguk Labrador Inuit Communica Soc Nain Labrador \$53,133, Ont Fed Ind Friendship Centres Toronto Ont \$25,309, Ont Native Women's Assoc Thunder Bay P Ont \$61,960, Professional Native Womens Assoc Vancouver BC \$28,879, Provincial Regional Forum Vancouver BC \$45,582, Sask Assoc Friendship Centres Regina Sask \$29,600, Sask Native Communications Corp Regina Sask \$71,000, Sask Native Women's Assoc Meadow Lake Sask \$42,000, Tagiamuit Napingat Inc Ottawa Ont \$293,506, Union of New Brunswick Indians Fredericton NB \$31,906, Voice of Alta Native Women's Society Bonnyville Alta \$42,000, Wa Wa Ta Native Communications Sioux Lookout Ont \$297,465, Ye-Sa-To Communications Soc Whitehorse YT \$161,136, Yukon Indian Women's Assoc Whitehorse YT \$25,000.

Multiculturalism—Grants \$5,876,853—Ad Hoc Sub Committee Equal Opportunity Toronto Ont \$40,000, Arusha Cross Cult Centre Calgary Alta \$25,000, Assoc Native Develop Perform & Visual Arts Toronto Ont \$25,000, Assoc Théâtre Multiculturel Montreal Que \$26,500, BC Civil Liberties Assoc Vancouver BC \$28,000, BC Folkfest Soc Vancouver BC \$30,000, Carrefour Citoyens L'Avenir Que \$30,000, Cdn Jewish Congress Montreal Que \$25,000, Central Alta Refugee Effort Committee Red Deer Alta \$25,297, Centre Multi Ethnique Saint Louis Montreal Que \$27,350, Centre Portugais Refer Promotion Soc Montreal Que \$28,500, Centro Scuola E Cultura Italiana Toronto Ont \$107,448, Frontier College Toronto Ont \$25,000, Greek Comty Metro Toronto Inc Greek Comty Toronto Ont \$44,962, Hamilton Dante CTR Italian Lang & Cult Inc Hamilton Ont \$28,903, Hellenic Fed Parents and Guardians Mtl Montreal Que \$64,621, Immigrant Services Soc of BC Vancouver BC \$126,475, Jewish Education Coun Greater Mtl Montreal Que \$113,728, Jewish Immigrant Aid Services of Canada Downs New Ont \$25,000, MOSAIC Vancouver BC \$44,661, Ontario Fed Labour Don Mills Ont \$35,000, Patronat Italo Cdn pour Assist aux Immigrants Montréal Qué \$58,041, Radio Centreville St Louis Montréal Qué \$29,000, Saskatoon Open Door Society Saskatoon Sask \$35,000, Simon Fraser University Burnaby BC \$25,000, Society Encouragement Northern Talent Yellowknife NWT \$25,000, St Francis Xavier University Antigonish NS \$31,650, Surrey Delta Immigrant Service Soc Surrey BC \$35,000, Toronto Board of Jewish Educ Toronto Ont \$124,598, Ukrainian Dnipro Ensemble Edmonton Edmonton Alta \$25,000, Université de Moncton Moncton NB \$35,021, York University Downsview Ont \$28,965, Young Women's Christian Assoc Calgary Alta \$28,000.

Citizenship Registration and Promotion—Contributions \$4,182,989—Alta Treasurer Province of Edmonton Alta \$843,905, BC Minister of Finance Province of Victoria BC \$1,147,190, Ont Treasurer Province of \$1,169,897, Qué Ministre des Finances Montréal Qué \$887,421, Sask Treasurer Province of Regina Sask \$89,623.

Citizenship Participation (OPCAN)—Contributions \$19,483,199—Administration Regionale Kativik Kudjuak Qué \$94,896, Alta Comtee Action Group of the Disabled Calgary Alta \$29,960, Assoc Cdn Comty Colleges Willowdale Willowdale Ont \$370,000, Assoc Metis Nonstatus Indians of Sask Regina Sask \$27,967, Assoc OVEP Que Inc Montreal Qué \$42,770, Assoc Quebec Regional English Media Ste Anne de Bellevue Qué \$28,350, Assoc Scouts du Canada Montreal Qué \$25,000, Bilingual Exchange Secretariat Ottawa Ont \$894,106, Boily Gerald Winnipeg Man \$25,820, Canada Student Exchange Program Montreal Que \$125,000, Canada Week Committee Nfld Cornerbrook Nfld \$33,487, Cdn Assoc for Adult Education Toronto Ont \$129,000, Cdn Bureau International Education Ottawa Ont \$525,057, Cdn Congress Learning Oppor for Women Toronto Ont \$75,500, Cdn Council Christians & Jews Toronto Toronto Ont \$850,000, Cdn 4-H Council Ottawa Ont \$605,591, Cdn Hos-

SECRETARY OF STATE—Continued

teling Assoc NS Halifax NS \$41,690, Cdn Human Rights Foundation Montreal Que \$113,642, Cdn Research Inst for the Adv of Women Ottawa Ont \$100,000, Cdn Rights Liberties Fed Ottawa Ont \$80,000, Coalition of Provincial Organ of Handicapped Winnipeg Man \$120,000, Foundation Study Processes Government Canada Ottawa Ont \$81,000, Frontiers Foundation Operation Beaver Toronto Ont \$65,000, Gomez-Perales Juan Lamberto Winnipeg Man \$28,228, Groupe Ressources Vacances Sites Montréal Qué \$39,158, Guides Catholiques du Canada Montréal Montréal Qué \$25,000, Heritage Festival Society Vancouver BC \$30,770, Institut Cdn Education Adultes Montreal Que \$125,000, Interchange on Canadian Studies Toronto Ont \$149,381, Murray Maureen Regina Sask \$31,632, National Action Committee Status of Women Toronto Ont \$175,000, Opcan Katimavik Montreal Qué \$12,054,388, Que Student Debating Assoc Lachine Que \$25,000, Regroupement Organismes Commun Jeunesse Montreal Qué \$70,182, Regroupement Québécois Chômeurs Chômeuses Montréal Que \$40,756, Relais Femme Montreal Que \$32,879, Royal Commonwealth Soc Ottawa Ont \$25,410, Visites Inter-provinciales Ottawa Ont \$156,846, YMCA Metropolitan Toronto Toronto Ont \$944,000.

Native Citizens—Contributions \$21,854,493—Alliance of BC Indian Bands Vancouver BC \$31,413, Assoc Iroquois Allied Indians Ottawa Ottawa Ont \$104,596, Assoc Metis Nonstatus Indians of Sask Regina Sask \$615,480, Assoc Nations Indiennes Québec Village Huron Qué \$255,177, Baffin Region Inuit Assoc Frobisher Bay NWT \$260,602, Battleford Friendship Centre North Battleford Sask \$271,188, Bonnyville Cdn Native Friendship Centre Bonnyville Alta \$131,385, Brandon Indian & Metis Friendship Brandon Man \$104,582, Calgary Native Friendship Centre Calgary Alta \$132,755, Cariboo Friendship Centre Williams Lake BC \$88,827, Cariboo Tribal Council Williams Lake BC \$27,118, Carrier Sekani Tribal Council Prince George BC \$34,071, Cdn Native Friendship Centre Edmonton Alta \$132,755, Central Okanagan Indian Friendship Centre Kelowna BC \$71,433, Centre Amitié Autochtone La Tuque Inc La Tuque Qué \$88,164, Centre Amitié Autochtone Mtl Inc Montréal Qué \$113,883, Centre Ent Amitié Autochtone Senneterre Senneterre Qué \$61,180, Centre Entraide Autochtone Val D'Or Val D'Or Qué \$83,907, Committee for Original Peoples Entitlement Inuvik NWT \$226,241, Confederation of Indians of Quebec Caughnawaga Que \$102,169, Council for Yukon Indians Whitehorse YT \$507,182, Cree Indian Centre Chibougamau Qué \$106,261, Cultural Communications Group Inc St Catharines Ont \$146,987, Dauphin Friendship Centre Inc Dauphin Man \$118,676, Deh Cho Soc Friendship Centre Fort Simpson NWT \$68,371, Dene Nation Yellowknife NWT \$297,353, Doh Day De Claia Ind Friendship Centre Prince George BC \$91,264, Fed Nfld Indians Flat Bay St Georges Nfld \$110,120, Fed Sask Indians Prince Albert Sask \$454,178, Flin Flin Friendship Centre Flin Flon Man \$87,282, Fort Nelson Liard Friendship Centre Fort Nelson BC \$74,911, Fort St-John Friendship Soc Fort St-John BC \$72,614, Four Nations Confederacy Winnipeg Man \$442,803, Government Yukon Whitehorse YT \$67,546, Grand Council Treaty No Nine Timmins Ont \$172,694, Grand Council Treaty No Three Kenora Ont \$123,428, Grande Prairie Friendship Centre Grande Prairie Alta \$83,377, Hamilton Regional Indian Centre Hamilton Ont \$98,194, High Prairie Friendship Centre High Prairie Alta \$168,480, Indian Assoc of Alta Edmonton Alta \$367,712, Indian Eskimo Friendship Centre Sudbury Ont \$99,000, Indian Metis Friendship Centre Winnipeg Man \$129,870, Indian Rights for Indian Women Edmonton Alta \$40,313, Ingamo Hall Friendship Centre Inuvik NWT \$137,231, Ininew Friendship Centre Cochrane Ont \$85,169, Interior Indian Friendship Soc Kamloops BC \$87,846, Inuit Committee on National Issues Ottawa Ont \$460,000, Inuit Tapirisat of Canada Ottawa Ont \$457,655, Keewatin Inuit Assoc Rankin Inlet NWT \$242,169, Kermeode Friendship Society Terrace BC \$182,614, Kitikmeot Inuit Assoc Cambridge Bay NWT \$242,169, Labrador Friendship Centre

Happy Valley Labrador \$89,224, Labrador Inuit Assoc Nain Labrador \$218,223, Laurentian Alliance of Metis Non Status Ind Hull Qué \$370,294, Lillooet Friendship Centre Soc Lillooet BC \$68,480, Lynn Lake Friendship Centre Lynn Lake Man \$80,352, Makivik Corp Fort Chimo Que \$255,775, Ma Mow We Tak Centre Thompson Man \$98,445, Manitoba Metis Federation Winnipeg Man \$612,013, Metis Assoc of Alta Edmonton Alta \$474,750, Metis Assoc of NWT Yellowknife NWT \$282,400, Micmac Native Friendship Centre Halifax NS \$105,596, Mission-Abbotsford Friendship Centre Mission BC \$80,476, Mohawk Nations Caughnawaga Que \$36,231, Moose Jaw Friendship Centre Moose Jaw Sask \$65,525, Moose Mountain Friendship Centre Carlyle Sask \$60,635, Moosonee Native Friendship Centre Moosonee Ont \$68,715, NB Assoc of Metis Non Status Indians Fredericton NB \$203,862, N'amerind Friendship Centre London Ont \$160,680, Napi Friendship Assoc Pincher Creek Alta \$79,607, Naskapi Montagnais Innu Assoc Northwest River Labrador \$105,844, National Assoc Friendship Centres Ottawa Ont \$521,212, National Indian Brotherhood Ottawa Ont \$994,383, Native Cdn Centre of Toronto Toronto Ont \$158,140, Native Council of Canada Ottawa Ont \$996,339, Native Council of NS Truro NS \$193,062, Native Council of PEI Charlottetown PEI \$130,198, Native Friendship Society of Southern Alta Lethbridge Alta \$165,680, Native Women's Assoc of Canada Ottawa Ont \$96,750, Nawican Friendship Centre Dawson Creek BC \$149,410, Ne Chee Friendship Centre Kenora Ont \$88,746, Neginuk Soc Friendship Centre La Ronge Sask \$66,051, Niagara Regional Native Centre St Catharines Ont \$126,000, Nicola Valley Friendship Coun Soc Merritt BC \$37,255, Nistawayoy Assoc Friendship Centre Fort McMurray Alta \$92,512, North Bay Ind Friendship Centre North Bay Ont \$117,863, North Coast Tribal Council Prince Rupert BC \$39,996, Northwest Friendship Centre Meadow Lake Sask \$81,657, Nuw Chac Nuith Tribal Council Port Alberni BC \$28,501, Odawa Native Friendship Centre Ottawa Ont \$68,479, Ont Metis & Non Status Indian Assoc Wilfordale Ont \$592,462, Parry Sound Indian Friendship Centre Parry Sound Ont \$72,316, Pas Friendship Centre The Pas Man \$106,404, Port Alberni Friendship Centre Port Alberni BC \$88,476, Portage Friendship Centre Portage La Prairie Man \$93,063, Prince Albert Ind Metis Friend Centre Prince Albert Sask \$111,966, Quesnel Tillicum Society Quesnel BC \$88,827, Red Lake Ind Friendship Centre Red Lake Ont \$140,362, Regina Ind & Metis Indian Centre Regina Sask \$139,321, Roaring Rapids Friendship Centre Fort Smith NWT \$71,567, Rocky Native Friendship Centre Rocky Mt House Alta \$66,680, Sagittaw Friendship Centre Peace River Alta \$79,607, Saskatoon Ind Metis Friendship Centre Saskatoon Sask \$131,051, Sault Ste-Marie Ind Friendship Centre Sault Ste-Marie Ont \$72,614, Selkirk Friendship Centre Selkirk Man \$133,232, Sioux Lookout Friendship Comm Centre Sioux Lookout Ont \$92,941, Slave Lake Native Friendship Centre Slave Lake Alta \$130,145, Smithers Indian Friendship Centre Smithers BC \$80,536, Sudbury Ind Eskimo Friendship Centre Sudbury Ont \$98,194, Swan River Friendship Centre Swan River Man \$125,970, Thunder Bay Ind Friendship Centre Thunder Bay Ont \$128,443, Thunderbird Indian Friendship Centre Geraldton Ont \$83,147, Tillicum Haus Society Nanaimo BC \$82,596, Tree of Peace Friendship Centre Yellowknife NWT \$133,600, Union of BC Indian Chiefs Vancouver BC \$360,867, Union of New Brunswick Indians Fredericton NB \$210,195, Union of Nova Scotia Indians Sidney NS \$193,062, Union of Ontario Indians Toronto Ont \$182,314, United Native Friendship Centre Fort Frances Ont \$198,746, United Native Nations Vancouver BC \$535,748, United Native Nations Friendship Centre Vernon BC \$136,628, Uranium City Friendship Centre Uranium City Sask \$98,274, Vale Island Friendship Centre Ray River NWT \$130,725, Vancouver Indian Centre Society Vancouver BC \$146,523, Victoria Native Friendship Centre Victoria BC \$129,870, Yorkton Friendship Centre Yorkton Sask \$55,246, Yorkton Ind Metis Friendship Centre Yorkton Sask \$81,657.

SECRETARY OF STATE—Continued

*Multiculturalism—Contributions \$2,408,209—*Affiliation of Multicult Soc BC Vancouver BC \$30,200, Arusha Cross Cult Centre Calgary Alta \$35,000, Black Comity Council Quebec Montreal Que \$44,600, Cdn Folk Arts Council Toronto Ont \$282,000, Cdn Jewish Congress Montreal Que \$95,080, Centre Interculturel Monchanin Montreal Que \$47,200, Centre Social Aide Immigrants Montreal Que \$32,000, Chinese Cdn Nat Council for Equality Toronto Ont \$39,000, Citizenship Con of Man Winnipeg Man \$60,000, Congrès National Italo Cons Region Quebec Montreal Que \$30,800, Council Nat Ethnocultural Org Toronto Ont \$54,950, Council of South Asians Calgary Alta \$29,500, Cross Cult Communication Centre Toronto Ont \$58,699, Dalhousie University Art Gallery Halifax NS \$45,277, Fraternité multiculturelle Que Inc Quebec Que \$30,000, Fed Groupes Ethniques du Que Inc Montreal Que \$29,900, Folk Arts Coun of St Catharines St Catharines Ont \$45,000, Hamilton Dist Multicult Coun Hamilton Ont \$50,000, Intercult Assoc Greater Victoria Victoria BC \$53,000, International Education Centre St Mary's Univ Halifax NS \$34,876, Kitchener Waterloo Reg Folk Arts Multicult Kitchener Ont \$27,000, Maison Internationale Rive Sud Inc Longueuil Que \$60,000, Multicult Assoc of Nova Scotia Halifax NS \$30,900, Multicult Council of Sask Regina Sask \$31,725, Multicult Council of Windsor and Essex Windsor Ont \$50,000, Multicult Society of Kelowna Kelowna BC \$48,500, National Assoc Cdns of Origins in India Ottawa Ont \$39,000, National Black Coalition of Canada Willowdale Ont \$45,000, National Multicult Theatre Assoc Toronto Ont \$145,820, National Planning Council Corp Multi Education Winnipeg Man \$108,016, North Bay Dist Multicult Soc North Bay Ont \$32,000, PEI Multicultural Council Charlottetown PEI \$59,695, Regina Open Door Soc Regina Sask \$44,000, Sudbury Regional Multicult Ctr Sudbury Ont \$50,000, Thompson Citizenship Coun Thompson Man \$34,500, Thunder Bay Multicult Assoc Thunder Bay Ont \$53,000, Union travailleurs immigrants du Que Montreal Que \$40,000, West Man Multicultural Council Brandon Man \$34,500.

FITNESS AND AMATEUR SPORT PROGRAM \$42,326,974

*National Sport Governing Bodies \$14,666,663—*Bowling Federation of Canada Vanier Ont \$52,495, Canadian Amateur Basketball Assoc Vanier Ont \$566,799, Canadian Amateur Bobsleigh & Luge Assoc Montreal Que \$39,429, Canadian Amateur Boxing Assoc Punichy Sask \$207,257, Canadian Amateur Diving Assoc Vanier Ont \$263,884, Canadian Amateur Football Assoc Vanier Ont \$152,215, Canadian Amateur Hockey Assoc Vanier Ont \$476,907, Canadian Amateur Rowing Assoc Vanier Ont \$374,871, Canadian Amateur Softball Assoc Vanier Ont \$305,511, Canadian Amateur Speed Skating Assoc Vanier Ont \$344,257, Canadian Amateur Swimming Assoc Vanier Ont \$610,440, Canadian Amateur Synchronized Swimming Assoc Vanier Ont \$253,323, Canadian Amateur Wrestling Assoc Vanier Ont \$330,411, Canadian Assoc of Disabled Skiing Kimberley BC \$60,137, Canadian Badminton Assoc Vanier Ont \$286,489, Canadian Canoe Assoc Vanier Ont \$406,902, Canadian Cricket Assoc Toronto Ont \$76,062, Canadian Curling Assoc Vanier Ont \$57,699, Canadian Cycling Assoc Vanier Ont \$348,338, Canadian Equestrian Federation Vanier Ont \$321,195, Canadian Federation of Amateur Baseball Vanier Ont \$211,095, Canadian Fencing Assoc Vanier Ont \$178,152, Canadian Field Hockey Assoc Vanier Ont \$119,493, Canadian Field Hockey Council Ottawa Ont \$30,817, Canadian Figure Skating Assoc Vanier Ont \$350,794, Canadian Gymnastics Federation Vanier Ont \$534,966, Canadian Handball Assoc Regina Sask \$49,404, Canadian Lacrosse Assoc Vanier Ont \$166,881, Canadian Ladies Curling Assoc Vanier Ont \$40,472, Canadian Ladies Golf Assoc Vanier Ont \$82,887, Canadian Ladies Lawn Bowling Council Brampton Ont \$79,676, Canadian Lawn Bowling Council Ottawa Ont \$52,012, Canadian Modern Gymnastics Federation Rexdale Ont \$117,171, Canadian Modern Pentathlon Assoc Ville de Laval Que \$32,250, Canadian Orienteering Federation Vanier Ont

\$91,852, Canadian Racketball Assoc Vanier Ont \$97,851, Canadian Rugby Union Vanier Ont \$200,610, Canadian Ski Assoc Vanier Ont \$1,331,366, Canadian Soccer Assoc Vanier Ont \$516,939, Canadian Sport Parachuting Assoc Vanier Ont \$136,516, Canadian Squash Racquets Assoc Vanier Ont \$139,097, Canadian Table Tennis Assoc Vanier Ont \$217,926, Canadian Team Handball Federation Vanier Ont \$175,749, Canadian Tennis Assoc Vanier Ont \$282,566, Canadian Track and Field Assoc Vanier Ont \$744,033, Canadian Volleyball Assoc Vanier Ont \$537,166, Canadian Water Polo Assoc Vanier Ont \$264,923, Canadian Water Ski Assoc Vanier Ont \$176,767, Canadian Weightlifting Federation Vanier Ont \$198,687, Canadian Women's Field Hockey Assoc Vanier Ont \$188,788, Canadian Yachting Assoc Vanier Ont \$354,561, Curl Canada Vanier Ont \$62,725, Federation of Canadian Archers Vanier Ont \$143,244, Hockey Canada Vanier Ont \$90,607, Judo Canada Vanier Ont \$234,117, National Karate Assoc Toronto Ont \$44,705, N S R C (Women's Program) Vanier Ont \$66,800, Ringette Canada Winnipeg Man \$54,614, Royal Canadian Golf Assoc Oakville Ont \$48,329, Shooting Federation of Canada Vanier Ont \$452,488, Soaring Assoc of Canada Ottawa Ont \$27,450, World Amateur Wrestling Champs 1980 Edmonton Alta \$55,000, World Cup Boxing Championships '81 Montreal Que \$60,000, World Junior Wrestling Championships Assoc Vancouver BC \$30,000, Other Contributions \$60,496.

*National Sport & Recreation Centre \$3,220,000—*National Sport and Recreation Centre Inc Vanier Ont \$3,220,000.

*National Multi-Sport Coordinating Bodies \$5,821,234—*Aquatic Federation of Canada Oakville Ont \$34,021, Canada Sports Hall of Fame Toronto Ont \$53,621, Canadian Athletic Therapists Don Mills Ont \$26,547, Canadian Assoc of Sport Sciences London Ont \$59,734, Canadian Blind Sports Assoc Vancouver BC \$72,815, Canadian Colleges Athletic Assoc Vanier Ont \$216,126, Canadian Federation of Sports Organizations-Disabled Vanier Ont \$32,083, Canadian Interuniversity Athletic Union Vanier Ont \$943,164, Canadian Olympics Assoc Montreal Que \$1,300,118, Canadian Physiotherapy Assoc Saskatoon Sask \$30,803, Canadian Wheelchair Sports Assoc Vanier Ont \$100,332, Coaching Assoc of Canada Vanier Ont \$2,096,674, Commonwealth Games Assoc of Canada Pierrefonds Que \$27,153, Federation of Silent Sports of Canada Vancouver BC \$53,136, Game Plan Promotion Unit Vanier Ont \$475,000, Sports Federation of Canada Ottawa Ont \$88,304, Sport Medicine Council of Canada Vanier Ont \$117,691, Sport in Perspective (SIP) Inc Toronto Ont \$35,000, Other Contributions \$58,912.

*Grants-in-Aid and Athlete Assistance \$2,567,078—*Canadian Amateur Basketball Assoc Vanier Ont \$49,500, Canadian Amateur Swimming Assoc Vanier Ont \$77,650, Canadian Yachting Assoc Vanier Ont \$57,140, Other Contributions \$2,382,788.

*Multi-Sport National, Regional, International Games \$4,850,000—*1982 Arctic Winter Games NWT Government NWT \$85,000, 1982 Arctic Winter Games Yukon Government YT \$42,500, FISU Games 1983 Edmonton Alta \$750,000, Jeux Canada Summer Games 1981 Thunder Bay Ont \$1,044,134, Jeux Canada Summer Games 1985 Saint John NB \$180,366, Jeux du Canada Hiver 1983 Chicoutimi Que \$1,488,000, St Mary's University Halifax NS \$1,150,000, VII Pan American Wheelchair Games 1982 Organizing Committee Halifax NS \$110,000.

*National Recreation Associations and Agencies \$3,111,945—*Alpine Club of Canada Banff Alta \$36,182, Bowling Federation of Canada Vanier Ont \$82,824, Canadian Amateur Football Assoc Vanier Ont \$33,362, Canadian Amateur Swimming Assoc Vanier Ont \$40,267, Canadian Assoc for Health Physical Education and Recreation Vanier Ont \$268,541, Canadian Badminton Assoc Vanier Ont \$44,559, Canadian Camping Assoc Toronto Ont \$77,200, Canadian Cycling Assoc Vanier Ont \$30,045, Canadian

SECRETARY OF STATE—Concluded

Hostelling Assoc Vanier Ont \$99,396, Canadian Intramural Recreation Assoc Burnaby BC \$48,691, Canadian Oldtimers Hockey Assoc Vanier Ont \$82,900, Canadian Organizing Committee for 1981 IYPD Ottawa Ont \$42,141, Canadian Parks/Recreation Assoc Vanier Ont \$232,929, Canadian Public Health Assoc Ottawa Ont \$356,824, Canadian Recreational Canoeing Assoc Hyde Park Ont \$71,361, Canadian Red Cross Society Toronto Ont \$72,442, Canadian School Sports Federation Vanier Ont \$41,582, Canadian Ski Assoc Vanier Ont \$37,675, Canadian Ski Council Toronto Ont \$133,912, Canadian Ski Patrol System Ottawa Ont \$99,041, Canadian Special Olympics Inc Toronto Ont \$56,575, Canadian Track and Field Assoc Vanier Ont \$65,881, Canadian Yachting Assoc Vanier Ont \$50,358, Coaching Assoc of Canada Vanier Ont \$54,000, McMaster University Hamilton Ont \$91,999, National Council of YMCA's of Canada Toronto Ont \$48,800, National Sport and Rec Centre Inc Vanier Ont \$47,765, Participation Special Awards Toronto Ont \$58,000, Royal Life Saving Society of Canada Toronto Ont \$110,224, The Duke of Edinburgh's Award in Canada Richmond Hill Ont \$53,873, Other Contributions \$542,596.

Fitness Program \$2,390,054—Canadian Assoc for Health Physical Education and Recreation Vanier Ont \$83,089, Canadian Federation of Sports Organizations-Disabled Vanier Ont \$55,108, Canadian Special Olympics Inc Toronto Ont \$25,000, Canadian Assoc of Disabled Skiing Kimberley BC \$71,400, Canadian Blind Sports Assoc Vancouver BC \$61,190, Canadian Wheelchair Sports Assoc Vanier Ont \$94,683, Canadian Fitness Survey Inc Ottawa Ont \$1,456,450, City of Calgary-Parks and Recreation Calgary Alta \$25,000, Federation of Silent Sports of Canada Inc Vancouver BC \$52,685, University of Montreal-Research Montreal Que \$29,661, University of Waterloo-Research Waterloo Ont \$27,173, Other Contributions \$408,615.

Sport Participation Canada (Participation) \$700,000—Sport Participation Canada Vanier Ont \$700,000.

Grant in respect of Terry Fox Humanitarian Award \$5,000,000—Terry Fox Humanitarian Awards Inc Ottawa Ont \$5,000,000.

Public Service Commission \$15,707

Student Summer and Youth Employment \$15,707

SOLICITOR GENERAL \$15,811,934**Department \$3,135,203****ADMINISTRATION PROGRAM \$3,135,203**

Grant to the Canadian Association of Chiefs of Police \$50,000

Grant to the Canadian Association for the Prevention of Crime \$125,000

Grant to the John Howard Society \$50,000

Payments to the Provinces, Territories, public and private bodies in support of activities complementary to those of the Solicitor General \$1,659,562—Addiction Research Foundation of Prince Edward Island Charlottetown PEI \$72,270, Bureau de Consultation Jeunesse Inc Montreal Que \$94,785, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont \$39,807, Canadian Council of Christians and Jews Halifax NS \$31,000, Centre de Services Sociaux de l'Estrie Sherbrooke Que \$56,549, The Citizen's Committee of the Restigouche Family Crisis Interveners Campbellton NB \$44,350, College of Cape Breton Sydney NS \$43,786, Gouvernement du Québec Ministère de la Justice de Québec Ste-Foy Que \$101,825, John Howard Society of Alberta Calgary Alta \$61,590, John Howard Society of Saskatchewan Regina Sask

\$35,483, Memorial University of Newfoundland St John's Nfld \$72,220, Province of: British Columbia Department of the Attorney General Victoria BC \$130,393, Newfoundland Department of Justice St John's Nfld \$61,149, Nova Scotia Department of Social Services Halifax NS \$33,771, Rediscovery Society Massett BC \$25,000, St Leonard's Society of Canada Windsor Ont \$42,750, Universities of: Montreal Montreal Que \$106,000, Regina Regina Sask \$30,000, Toronto Toronto Ont \$104,926.

Student Summer and Youth Employment \$1,250,641—J Sebek Laval Que \$25,772.

Correctional Services \$1,234,280**CORRECTIONAL SERVICES PROGRAM \$1,234,280**

Grants to authorized after-care agencies \$871,018—Assoc des Services de Réhabilitation Sociale Montréal Qué \$201,945, John Howard Society of Canada Ottawa Ont \$444,725, John Howard Society of New Brunswick Saint John NB \$30,370, John Howard Society of Vancouver Island Victoria BC \$30,370, The Salvation Army Toronto Ont \$39,428.

Contribution to ARCAD Duvernay Que for services to inmates \$43,900

Contribution to Operation Springboard Toronto Ont \$54,637

Contribution to M2/W2 Association New Westminster BC \$36,000

Contribution to the Canadian Association for the Prevention of Crime Ottawa Ont \$22,000

Pensions and other employee benefits \$192,745

Compensation to discharged inmates \$6,779

Tobacco tax \$7,201

Royal Canadian Mounted Police \$11,442,451**LAW ENFORCEMENT PROGRAM \$11,442,451**

Grant to the Royal Canadian Mounted Police Veterans Association \$2,500

Grant to the International Association of Chiefs of Police \$1,452

Grants to survivors of members of the Royal Canadian Mounted Police killed in the course of duty \$136,738

Pensions under the Royal Canadian Mounted Police Pension Continuation Act \$9,883,323—B M Anderson Ottawa Ont \$25,807, E J Ard Kelowna BC \$27,102, P Bazowski Victoria BC \$34,055, G Begalki Ottawa Ont \$28,842, S V M Chisholm Qualicum Beach BC \$32,472, D D Cliffe Victoria BC \$27,034, G C Cunningham Victoria BC \$26,950, M R Delsouchay Fredericton NB \$30,664, C J Dent Dartmouth NS \$31,906, J P J Drapeau Ottawa Ont \$36,894, H C Draper Vancouver BC \$25,550, J R Duchesneau Hudson Que \$29,403, C R Eves Ottawa Ont \$28,210, J Gongs Winnipeg Man \$33,198, W L Higgitt Ottawa Ont \$28,000, J H Hodgins Lanark Ont \$26,204, H K Hodgson Chilliwack BC \$26,204, H A Johnson Victoria BC \$28,744, M J Nadon Ottawa Ont \$31,150, A J Niedzwiecki Magrath Alta \$27,102, L R Parent Ottawa Ont \$25,500, A C Potter Victoria BC \$28,105, J R R Quintel Gloucester Ont \$31,829, R J Ross Courtenay BC \$25,792, V M Seppala London Ont \$26,950, K D Smith Coquitlam BC \$32,249, E H Trefry Victoria BC \$32,593, D J Wardrop Winnipeg Man \$28,770, E W Willes Victoria BC \$26,950, P Wright Delta BC \$34,320.

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty \$1,355,803

SOLICITOR GENERAL—Concluded

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty \$62,635

SUPPLY AND SERVICES \$174,308**Statistics Canada \$174,308**

Association for Research in Income and Wealth New Haven Conn USA \$1,440

Inter American Statistical Institute Washington DC USA \$40,628

International Statistical Institute Voorburg Netherlands \$1,552

International Comparison Project United Nations New York USA \$25,000

The Canadian National Committee Autocarto VI Ottawa Ont \$20,000

Massachusetts Institute of Technology Boston Mass USA \$50,000

Student Summer and Youth Employment \$35,688

TRANSPORT \$626,075,878**Department \$212,992,303****DEPARTMENTAL ADMINISTRATION PROGRAM \$1,020,754**

Grants in aid of transportation research to universities, other organizations, university students and other individuals \$589,853—Universities of: Dalhousie Halifax NS \$53,500, British Columbia Vancouver BC \$78,000, Manitoba Winnipeg Man \$47,500, Montréal Montreal Que \$61,700, Toronto and York Toronto Ont \$173,000.

Grant to National Transportation Week Committee \$20,000

Contributions for the support of transportation studies at universities and other institutions \$375,365—Universities of: Carleton Ottawa Ont \$32,374, British Columbia Vancouver BC \$63,139, Montréal Montreal Que \$88,200, Toronto and York Toronto Ont \$97,441, New Brunswick Fredericton NB \$30,750, Canadian Institute of Guided Ground Transport \$40,000.

Provincial and municipal governments for research and demonstration projects \$19,975

Contribution to Mobility International 1981 Conference \$15,561

MARINE TRANSPORTATION PROGRAM \$463,824

Grants to institutions assisting sailors \$11,700

Grants to Canada Safety Council \$1,667

Contributions to the Canadian Red Cross boating safety program \$250,000—Canadian Red Cross Society Ottawa Ont \$250,000.

Contribution as Canada's share of the North Atlantic Ice Patrol \$593

Contribution for membership fees in the International Association of Lighthouse Authorities and the Permanent International Association of Navigation Congresses \$5,484

Compensation for Canadian Marine Rescue Auxiliary vessels used for authorized search and rescue incidents \$91,670

Summer Canada Program \$102,710

AIR TRANSPORTATION PROGRAM \$18,803,898

Royal Canadian Flying Clubs Association \$25,000

Flying clubs, Schools and Instructors \$54,427—Air Transport Assoc \$49,352.

Operation of Municipal or other airports \$12,641,411—Camberlon Dalhousie Municipal Airport Ltd Dalhousie NB \$516,042, Churchill Falls (Labrador) Corp Ltd St John's Nfld \$419,536, Municipalite de Blanc Sablon Que \$75,475, Charlevoix Que \$64,000, Chevery Que \$88,031, Gagnon Que \$406,975, Gaspé Que \$256,500, Longue Pointe Que \$81,602, Natashquan Que \$85,000, Rouyn Que \$403,000, Government of the Northwest Territories Yellowknife NWT \$3,315,253, Hamilton Ont \$1,065,442, Moosonee Ont \$125,741, Pembroke Ont \$144,692, Sarnia Ont \$295,094, Sudbury Ont \$944,178, Brandon Man \$129,750, Dauphin Man \$76,812, Dryden Ont \$163,631, Flin Flon Man \$220,221, Fort Frances Ont \$93,990, Manitoba Hydro Winnipeg Man \$221,245, Lynn Lake Man \$233,733, Norway House Man \$161,003, Prince Albert Sask \$118,012, Thompson Man \$182,955, Eldorado Nuclear Ltd Uranium City Sask \$216,995, Government of the Yukon Territory Whitehorse YT \$557,500, Dawson Creek BC \$349,199, Fort Chipewan Alta \$167,272, Peace River Alta \$258,713, New Town of Rainbow Lake Alta \$87,646, Campbell River BC \$147,964, Cranbrook BC \$376,700, Kelowna BC \$546,912.

Assist in the establishment of local airports and related facilities \$5,182,320—Churchill Falls (Labrador) Corp Ltd St John's Nfld \$958,426, Davis Inlet Nfld \$253,210, Chibougamau Que \$828,684, Gagnon Que \$2,517,129, Gatineau Que \$250,000, Havre St Pierre Que \$161,499, Ivvujivik Que \$37,536, Brandon Man \$175,836.

Operation of Toronto Island Airport \$223,345—Toronto Harbour Commission Toronto Ont \$223,345.

Operation and maintenance of airports, air navigation and airways facilities \$406,992—International Civil Aviation Organization on behalf of the Government of Denmark \$105,073, Government of Iceland \$301,919.

Perimeter Airlines \$225,000

Operation and maintenance of the Aerosat Co-ordination office \$17,086

Employment of Summer Students \$28,317

SURFACE TRANSPORTATION PROGRAM \$192,703,827

Roads and Transportation Association of Canada \$108,000

Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services \$11,011,159

Province of Newfoundland in respect of the provision of coastal ferry services \$1,737,299

Province of Quebec in respect of the provision of coastal freight and passenger ferry services \$2,198,046

Province of Newfoundland in lieu of capital improvements to and/or construction of ferry terminals and wharves \$2,800,000

Province of Newfoundland in respect of the construction of a causeway between Greenspond and Shambler's Cove \$2,400,000

Newfoundland Steamship Limited in lieu of subsidizing a water service between Montreal, Quebec and the Newfoundland ports of Corner Brook and St John's \$3,400,115

Operation Lifesaver Committee in support of a highway-railway grade crossing safety program \$69,450

TRANSPORT—Continued

Allowances to former employees of Newfoundland Railways, Steamships and Telecommunications Services transferred to Canadian National Railways Montreal Que \$1,458,022

Railways Employees' Provident Fund: Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1981 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1981 \$50 per month instead of \$20 per month as fixed by the said Act \$3,994,539

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No 5, 1963) Montreal Que \$1,778,421

Contributions, in accordance with terms and conditions prescribed by the Governor in Council to the provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in strengthening and improving the primary highway network \$8,260,723—Government of New Brunswick NB \$7,680,864, Government of Newfoundland Nfld \$579,259.

Contributions, in accordance with federal/provincial agreement approved by Treasury Board to the Provinces of New Brunswick, Newfoundland, Nova Scotia and Prince Edward Island to assist in capital improvements to the intercity bus systems \$1,517,577—Capital Area Transit SMT Eastern Ltd Fredericton NB \$75,000, Fleetline Buses Ltd Holyrood Nfld \$42,470, Kennedy-Fraser Bus Service Inverness NS \$45,000, New Hook's Transportation Ltd St John's Nfld \$125,000, R & M Bus Lines Ltd Fox Creek Dieppe NB \$61,290, SMT Eastern Ltd Saint John NB \$735,000, Squires Transport Sibley's Cove Trinity Bay Nfld \$142,066, Viking Express Ltd Foresters Point Nfld \$32,000, Transoverland Ltd Margaree Forks NS \$50,000, Young's Taxi & Bus Service Lourdes Nfld \$72,000, Zinch Bus Co Ltd Halifax NS \$105,000.

Contributions to selected research agencies to assist in undertaking research projects and studies which contribute to the traffic accident countermeasure development program \$35,352

Contributions in respect of a Summer Youth Employment Program \$29,958

Western Transportation Advisory Council in support of improvements to rail service through the Vancouver Terminal areas \$99,965

Contribution for ferry and coastal passenger and freight services \$10,665,056—Coastal Transport Saint John NB \$259,100, La Coopérative de Transport Maritime et Aérien Îles de la Madeleine Que \$1,889,662, Newfoundland Steamship Ltd St John's Nfld \$2,654,885, Northern Cruiser Ltd St John's Nfld \$610,000, Northumberland Ferries Charlottetown PEI \$5,250,000.

Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council \$77,000,000—Canadian National Railway Co Montreal Que \$46,000,000, Canadian Pacific Ltd Toronto Ont \$31,000,000.

Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada \$12,000,000

Canadian National Railway Company and Canadian Pacific Limited for 50 per cent of the cost of rehabilitating 2000 boxcars to be used exclusively for grain service in Western Canada for a minimum period of 5 years \$132,887

Payments for commitments approved prior to September 1, 1977, pursuant to Parts I and II of the Railway Relocation and Crossing Act \$123,386—Regional Municipality of York York Ont \$79,372.

Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council \$51,883,872—Alberta Transportation Edmonton Alta \$3,106,480, City of Brantford Brantford Ont \$92,120, City of Cornwall Cornwall Ont \$798,228, City of Vancouver Vancouver BC \$425,000, Corp of the City of Belleville Belleville Ont \$291,662, Corp of the City of Brampton Brampton Ont \$1,033,596, Corp of the City of Burlington Burlington Ont \$353,321, Corp of the City of Guelph Guelph Ont \$95,312, Corp of the District of Burnaby Burnaby BC \$1,250,145, Corp of the Town of Dundas Dundas Ont \$315,030, Corp of the Town of Milton Milton Ont \$1,446,800, Corp of the Town of Oakville Oakville Ont \$1,239,918, Department of Finance of Nova Scotia Halifax NS \$2,830,143, Minister of Finance of British Columbia Victoria BC \$1,921,400, Minister of Finance of Manitoba Winnipeg Man \$3,044,065, Minister of Finance of New Brunswick Fredericton NB \$1,739,422, Minister of Finance of Prince Edward Island Charlottetown PEI \$160,621, Minister of Finance of Saskatchewan Regina Sask \$1,570,999, Ministre des Finances du Québec Québec Que \$9,363,742, Municipality of Metropolitan Toronto Toronto Ont \$1,672,500, Newfoundland Exchequer Acc St John's Nfld \$2,785,964, Provincial Treasurer of Alberta Calgary Alta \$1,587,744, Regional Municipality of Halton Halton Ont \$181,795, Regional Municipality of Hamilton Hamilton Ont \$487,368, Regional Municipality of Niagara Niagara Ont \$1,318,873, Regional Municipality of Ottawa Carleton Ottawa Ont \$1,513,359, Regional Municipality of Peel Peel Ont \$4,754,033, Regional Municipality of York York Ont \$506,149, SMT (Eastern) Ltd Fredericton NB \$600,000, Territorial Treasurer of Yukon Whitehorse YT \$89,281, Town of Fort Frances Fort Frances Ont \$1,609,020, Town of Napanee Napanee Ont \$1,875,451, Treasurer of the Borough of Etobicoke Etobicoke Ont \$718,147, Treasurer of the Borough of Scarborough Scarborough Ont \$626,203, Treasurer of the City of Toronto Toronto Ont \$361,459, Treasurer of the County of Middlesex Middlesex Ont \$83,214.

Canadian Transport Commission \$413,083,575

Maritime Freight Rates Act \$10,629,631—Canada and Gulf Terminal Railway Mont Joli Que \$122,032, Canadian National Railways Co Montreal Que \$9,247,678, Canadian Pacific Express Co Ltd Toronto Ont \$174,713, Canadian Pacific Railway Co Montreal Que \$793,687, Dominion Atlantic Railway Montreal Que \$291,521.

Payment of operating subsidies to Regional Air Carriers \$1,604,969—Eastern Provincial Airways Ltd Gander Nfld \$1,113,027, Quebecair Dorval Que \$491,942.

Payments under the Railway Relocation and Crossing Act \$9,986,854—Alberta Transportation Co Edmonton Alta \$436,000, Burlington Northern Inc St Paul Minn \$69,720, Ville de Beauport Beauport Que \$640,000, Canadian National Railways Edmonton Alta \$1,074,094, Moncton NB \$458,334, Montreal Que \$816,818, St John's Nfld \$35,321, Toronto Ont \$687,844 and Winnipeg Man \$402,647, Canadian Pacific Ltd Montreal Que \$41,446 and Toronto Ont \$2,276,612, Chesapeake and Ohio Rlwy Co Walkerville Ont \$31,331, Ministère des Transports Québec Que \$1,124,812, Ministry of Transportation & Communications Downsview Ont \$26,015, Northern Alberta Railway Co Edmonton Alta \$45,019, The Nova Scotia Dept of Highways Halifax NS \$25,078, The Corp of the Township of Oliver Murrello Ont \$48,570, Ville de Pointe Claire Pointe Claire Que \$771,984, Ville de Ste Foy Ste Foy Que \$55,565, The Corp of the Town of Tillsonburg Tillsonburg Ont \$571,073.

TRANSPORT—Continued

Payments to Railway and Transportation Companies of amounts determined pursuant to the provisions of the Railway Act \$333,905,865—Algoma Central Railway Sault Ste Marie Ont \$4,052,793, Canadian National Railway Co Montreal Que \$186,118,955, Canadian Pacific Ltd Montreal Que \$127,925,828, Northern Alberta Railway Co Edmonton Alta \$13,948,486, Ontario Northland Transportation Co North Bay Ont \$1,203,124, Toronto Hamilton and Buffalo Railway Co Hamilton Ont \$656,679.

Payments to Railway and Trucking Companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act \$56,919,565—Acme Transfer & Storage Co Ltd Dartmouth NS \$31,404, Albany Cartage Co Ltd Havelock NB \$221,849, A & M Transport Ltd Havelock NB \$156,579, Morley Annear Montague PEI \$33,478, Carl Leonard Anthony Shubenacadie NS \$27,734, Robert A Archibald Trucking Ltd Amherst NS \$32,047, A L Archibald & Sons Trucking Ltd Thornburn NS \$26,656, G M Armour & Son Ltd Moncton NB \$294,247, Thomas Leroy Armstrong Apohaqui NB \$39,405, Arro Transport Ltd Kensington PEI \$45,515, Abel Arsenalat Rogersville NB \$33,420, WM Arseneau Ltd Rogersville NB \$28,942, Associated Freezers of Canada Ltd Dartmouth NS \$29,166, ATCAR Transport Ltd Richibucto Village NB \$48,684, Atlantic Cartage Ltd Kensington PEI \$27,119, Dale Aubin & Son Ltd Tracy NB \$55,990, Baddeck Enterprises Ltd Baddeck NS \$27,821, R E Baird & Sons Ltd Perth Andover NB \$45,109, Banque Canadienne Nationale Montreal Que \$36,240, Bank of Montreal Newcastle NB \$59,065, Barney's Trucking Ltd St Anthony Nfld \$70,101, Ritchie Barnhill Contracting Ltd Belmont NS \$35,410, Leonard A Barton Cumberland NB \$37,411, Gerald Battish Pictou NS \$68,200, J W Baughan Ltd Sackville NB \$73,288, John Baughan Sackville NB \$62,706, Beauce Express Inc St Georges de Beauce Que \$40,149, O Belanger Transport Inc St Come Liniere Que \$145,661, R Belanger St Alexandre Que \$31,435, Robert J Bell Church Point NS \$48,653, Belchasse Transport Inc Ancienne Lorette Que \$57,284, Beothuck Transport Ltd Carbonnare Nfld \$67,046, Herve Bernies St Pascal Que \$28,213, Big John Transport Co Ltee Kedgwick NB \$26,926, Big Wheels Transport & Leasing Ltd Kensington PEI \$155,747, L Bilodeau & Fils Ltee Belchasse Que \$94,149, Birch Bay/Gayside Trucking Gayside Nfld \$42,943, BMC Limited Saint-John NB \$155,725, Leopold Bouchard Lac au Saumon Que \$39,873, Denis Boulet Montmagny Que \$29,788, Claude Emile Bourgeois Cheticamp NS \$30,119, Bowness Transport Ltd Charlottetown PEI \$101,058, Brad's Transport Ltd Kensington PEI \$87,045, Brookfield Lumber Co Ltd Brookfield NS \$47,513, Brookville Transport Ltd Saint John NB \$28,155, Jim Brophy Ltd Holyrood Nfld \$44,269, David Brown United Ltd Waterville NS \$134,951, Jack Brown Ltd Upper Musquodoboit NS \$77,293, Brunswick Petroleum Transport Ltd Dartmouth NS \$300,429, Alton Budgett Kings Point Nfld \$61,215, Maurice Budgett Kings Point Nfld \$33,375, Alfred J Burke & Sons Ltd Cap Pele NB \$52,817, Normand Bujold St Arthur NB \$32,502, Burgess Contracting Ltd Havelock NB \$44,969, Burgess Transfer & Storage Ltd Halifax NS \$59,408, Cabano Transport Ltee Riviere du Loup Que \$65,840, Caldwell Transport Ltd Florenceville NB \$175,824, John Cameron Trucking Ltd Mabou NS \$47,548, John M Campbell Chapaud PEI \$26,291, Canadian National Express Division Montreal Que \$88,156, Canadian National Rail Montreal Que \$7,669,497, Canadian Pacific Transport Co Ltd Saint John NB \$448,711, Canadian Pacific Ltd Toronto Ont \$388,676, Canadian Pacific Rail Montreal Que \$258,246, Cape Breton Development Corp Sydney NS \$2,181,812, Aurele Caron Inc St Clement Que \$35,499, Caron et Fils Transport Inc Montmagny Que \$63,135, Lionel Castonguay Biencourt Que \$26,999, Elou Cauchon St Ubalde Que \$43,618, Cement Cartage Co Ltd Havelock NB \$268,741, Clement Chabot St Lazare Que \$38,492, Chabot & Desmarais Inc St Agapitville Que \$37,655, Leopold Chagny Sainte Isidore Que \$31,335, Jean Claude Charette St Vianney

Que \$51,947, Pierre Paul Chenard Rimouski Que \$25,580, Roy Clough Transport Ltd Pickington Ont \$405,927, Coastal Bulk Transport Ltd Dartmouth NS \$82,168, Coastal Wood Treating Ltd Fredericton NB \$28,505, La Cie de Bois de Nouvelle Ltee Carleton Que \$89,257, Conrad Brothers Ltd Dartmouth NS \$130,147, Construction F Morin Inc Pohenagmook Que \$72,892, Cross Construction Ltd Deer Lake Nfld \$31,374, CTMA Express Ltee Iles de la Madeleine Que \$46,993, Coombs Transport Ltd Bay Roberts Nfld \$54,818, Cooperative Agricole de la Cote Sud La Pociatiere Que \$63,446, Cornwallis Trucking Co Ltd Port Williams NS \$28,056, Robert Coulombe Ltee Nackawic NB \$29,112, R G Curry Trucking Ltd Shubenacadie NS \$38,199, Day & Ross Ltd Hartland NB \$3,486,170, Day & Ross Nfld Ltd St John's Nfld \$78,451, D D Transport Ltd Clarendville Nfld \$48,188, D & L Pulpwood Contractors Ltd St Joseph Du Morin NS \$34,634, Arthur Delaney Grant Etang NS \$28,705, Alfred Desrosiers Ste Felicite Que \$38,019, Diamonds Transfer Ltd Moncton NB \$31,379, Lionel Dionne St Alexandre Que \$90,903, Roland Dionne Matapedia Que \$27,437, DLM Transport Inc Pointe a la Croix Que \$63,223, DMR Transport Ltd Summerside PEI \$66,580, Dominion Atlantic Rail Montreal Que \$165,163, Donahue's Transfer Ltd Moncton NB \$40,237, M & N Dore Trucking Ltd Nackawic NB \$37,553, Douglas Harbour Lumber Ltd NB \$43,364, Les Transports D Drouin Freres Ltee Beaufort Que \$33,915, Marcel Drouin St Odillon Que \$48,146, Drury's Transfer Ltd Sussex NB \$51,823, Marc Dugas St Omer Que \$28,737, Jean Claude Dumais Inc Lucerville Que \$201,673, Leo Dussault Transport Inc Ltee Donnacona Que \$55,697, Eason's Ltd Berwick NS \$368,764, Eastern Dairy Foods Co-Op Ltd Antigonish NS \$58,279, Eastern Transport Ltd Truro NS \$517,559, Elden Transport Ltee St Jean Baptiste NB \$36,074, Les Entreprises Yvon Levesque Inc Mont Joli Que \$101,147, Etheridge & Carmichael Pulp Contractors Margaree Valley NS \$48,860, Evans Equipment Rentals St John's Nfld \$51,266, Express Lait Inc St Camille Que \$36,132, Curtis Eugene Fisher Brookfield NS \$51,610, Falls Transport Ltd Grand Falls NB \$55,284, Oscar Fontaine Ste Germaine Station Que \$40,705, Forest Carriers Ltd Caledonia NS \$34,698, Les Entreprises Forestieres St Magloire Inc St Magloire Que \$39,930, Wilfrid Fortin Gaspe Que \$25,650, Clement Fournier St Nerec Que \$45,261, Jules Fournier Inc Val Brilliant Que \$94,803, B A Fraser Lumber Ltd Margaree Valley NS \$28,536, R G Freake Ltd Lewisport Nfld \$62,271, RE & JE Friars Ltd Saint John NB \$53,282, Fry's Trucking Ltd Summersville Nfld \$36,262, Fullerton Enterprises Ltd Rothesay NB \$27,894, Henri Paul Gagne New Richmond Station Que \$31,379, Walter A Gale & Sons Ltd Great Codroy Nfld \$28,315, Yvanhoe Gagnon Biencourt Que \$33,966, Laurentien Gaulin Tourville Que \$28,942, Germaine & Williams Trucking Ltd New Glasgow NS \$41,616, Les Transports Roger Giguere Inc St Odilon Que \$43,900, Albert Girouard Ltd Ste Marie NB \$43,795, Noel Godbout St Quentin NB \$48,282, WM Goodie Ltd Springdale Nfld \$50,095, David Goodine Ltd Plaster Rock NB \$30,592, Emery Goodine Ltd Plaster Rock NB \$33,717, JL Goodine & Son Ltd Plaster Rock NB \$31,573, Norman Goodine Trucking Ltd Plaster Rock NB \$26,191, Fernand Gosselin Inc St Romuald Que \$177,798, Gaetan Gosselin St Luc Que \$27,933, LH Gould Ltd Fosterville NB \$45,386, Grand Falls Central Railway Co Ltd Grand Falls Nfld \$216,918, Phillip Earl Green Kennetcook NS \$26,096, Layton R Greeno Northport NS \$28,904, Greenfield Trucking Co Greenfield NS \$25,481, FL Greer & Sons Ltd Plaster Rock NB \$25,644, Robert A Greer Fredericton NB \$33,659, William Grehan Chatham NB \$85,746, Guilbault Transport Inc Grandine Que \$43,285, John R Gunn Mount Steward PEI \$67,296, Halifax Transfer Co Ltd Halifax NS \$33,104, D Lawrence Hanna Parrsboro NS \$27,222, Roger Borden Hankinson Weymouth NS \$30,197, Harold L Hanson Ltd Fredericton NB \$30,488, Boyd Harding Plaster Rock NB \$30,808, C Harrison & Sons Ltd Plaster Rock NB \$41,588, Hart's Trucking NE Margaree NS \$27,575, B F Harvey & Sons Ltd Glassville NB \$31,693, Hawke Industries Ltd St Barbe South

TRANSPORT—Continued

Nfld \$117,706, Hayne Bros Contracting Ltd Country Harbour NS \$29,924, Ted Hennessey O/A Lion Enterprises Kelligrews Nfld \$47,815, E B Hill Excavators Ltd Truro NS \$50,611, Hillman's Transfer Sydney NS \$89,493, Higgins Trucking Ltd Chipman NB \$70,433, JW Hiscock & Sons Ltd Brigus Nfld \$38,566, J L Hogg Transport Ltd \$34,159, A & F Hollett & Son Ltd Norris Armsouth Nfld \$80,758, George W Holmes Trucking Ltd Stellarton NS \$32,418, Household Movers & Shippers Ltd St John's Nfld \$66,612, Hoyt's Moving and Storage Ltd Halifax NS \$93,596, Humphrey's Transfer Ltd Riviere du Loup Que \$165,105, Hyde Milling & Transport Inc Truro NS \$54,519, Interlait Inc St Agapitville Que \$135,991, Island Lime Services Ltd Charlottetown PEI \$50,390, J A C Trucking Ltd Mabou NS \$37,718, J & R Trucking Co Ltd Clarenville Nfld \$39,328, Ralph James Lewisport Nfld \$58,095, Jardine Transport Ltd Fredericton NB \$92,231, Jensen Brothers Ltd New Denmar NB \$35,069, Jodrey & Pulsifer Transport Ltd Wolfville NS \$132,473, G L Jordan Trucking Ltd Antigonish NS \$34,646, Jumbo Motor Express Ltd Etobicoke Ont \$356,001, Kaizer Construction & Services Ltd Halifax NS \$28,906, Kennetcook Trucking Ltd Kennetcook NS \$37,705, Harold H Knox Chipman NB \$33,894, Lionel Laliberte St Camille Que \$43,088, Armand Landry Balmoral NB \$44,891, Robert Landry Balmoral NB \$27,045, Jules Langlois St Onesime Que \$38,637, Jean Guy Langlois St Paul de Montmagny Que \$30,920, Gaston Lebel Squattek Que \$44,546, PA Leblanc & Fils Inc New Richmond Que \$28,624, Jean-Paul Leblond Inc St Cyrien Que \$53,440, Ledrew's Express Ltd St John's Nfld \$97,220, Joseph Lefrancois Inc St Leon le Grand Que \$219,469, Harold B Legge Port Williams NS \$181,913, Philippe Levesque St Alexis de Matapedia Que \$25,846, Pierre Paul Levesque Gaspé Que \$32,299, Aurele Lord Ste Perpetue Que \$36,947, Regis L'Italien L'Ascension de Patapedia Que \$26,429, Lundrigans Ltd Corner Brook Nfld \$255,443, MacDonald's Excavating Ltd Pictou NS \$43,310, John Derek MacDonald Antigonish NS \$39,599, L G MacGillivray & Son Lumber Ltd Parrsboro NS \$38,143, J P MacLennis Trucking Ltd Wybecomagh NS \$81,637, John E MacLean Enterprises Ltd Inverness NS \$75,993, B J MacPhee Trucking Ltd Shubenacadie NS \$29,188, MacQuarrie Enterprises Ltd Summerside PEI \$48,117, Main Street Trucking Ltd Truro NS \$36,167, Darcy Major Robinson's Nfld \$25,823, Lewis Malenfant St Hubert Que \$28,901, Real Malenfant St Hubert Que \$32,082, Aurele Mallais & Fils Duguyville NB \$47,643, Gus Mallard Inc Elmira PEI \$44,128, Maritime Ontario Freight Lines Ltd Brampton Ont \$698,961, Maritime Warehousing & Transfer Co Ltd Dartmouth NS \$136,800, Matane Gaspesie Transport Inc Matane Que \$127,362, McAuley's Transfer Ltd Centreville NB \$189,785, Joseph McDonald Badger Nfld \$44,448, George McCoy Fredericton NB \$68,197, McCully & Soy Ltd Truro NS \$80,448, Marshall McLaughlin Aspen NS \$41,301, McMahon Transport Ltee St Celestin Que \$39,373, Austin G McQuaid Inc Charlottetown PEI \$58,863, M & D Transfer Ltd Saint John NB \$138,386, Aldeo Michaud Rimouski Que \$40,126, Michaud & Freres Enrg St Helene Que \$37,162, Midland Transport Ltd Moncton NB \$1,297,918, Mill Lake Transport Ltd Upper Musquodoboit NS \$42,385, Moffatt Bros Moving & Storage Ltd Truro NS \$1,305,387, Alphonse Morneau St Pamphile Que \$64,683, G K Morse Trucking Ltd Centreville NS \$55,094, Gordon Morse Trucking Ltd Berwick NS \$29,378, G L Moser Trucking Ltd Eureka NB \$34,597, Murphy's Transport Ltd Corner Brook Nfld \$31,660, Murray Enterprises Ltd Penobscuis NB \$32,088, Mervin Mutch Red Bank NB \$65,758, Austin W Myers Hillsboro NB \$40,506, National Trailer Convoy of Canada Ltd London Ont \$28,158, New Brunswick-Quebec Transport Ltd Grand Fall NB \$30,181, Newfoundland Container Lines Ltd Halifax NS \$346,839, Newville Trucking Co Parrsboro NS \$37,640, Roger Nina Robichaud NB \$33,540, North American Van Lines Canada Ltd Dartmouth NS \$31,185, Northumberland Co-operative Ltd Newcastle NB \$39,315, Nuco Trucking Ltd King's Point Nfld \$45,225, Terrence O'Brien Corner Brook Nfld

\$58,213, O'Donnell Trucking Ltd Millerton NB \$54,346, O'Donnell's Trucking Co Ltd St Mary's Bay Nfld \$26,042, Donald R O'Neil Baie Ste Anne NB \$53,087, O'Neil's Trucking Ltd Florence NS \$70,538, Parent Lumber Ltd St Quentin NB \$55,318, N M Paterson & Sons Ltd Montreal Que \$49,448, G T Peyton Trucking Co Ltd Botwood Nfld \$65,493, Pictou Transfer Ltd Pictou NS \$29,850, Pike's Ltd Stephenville Nfld \$141,756, Leonard Pineault & Fils Inc St Alexis de Matapedia Que \$44,802, Bertin Poirier Ste Blandine Que \$38,275, Poirier Enterprise Ltd Moncton NB \$66,877, Geno A Polegato Jr Louisdale NS \$26,176, Bruno Poligato Cape Breton NS \$40,814, Provincial Carriers Ltd Mount Pearl Nfld \$144,673, Ralph's Transport Ltd Saint John NB \$25,695, Rankin Pulp Hauling Ltd Mabou NS \$25,412, Refrigerated Transport Ltd Moncton NB \$179,637, Restigouche Transport Ltd Campbellton NB \$231,741, R & G Milk Trucking Co Ltd Balmoral NB \$88,228, Les Transports Regis Inc St Pamphile Que \$26,888, Les Demeunagements Rimouski Ltee Rimouski Que \$32,701, Rimouski Transport Ltee Ancienne Lorette Que \$474,841, Rockwood Enterprises Ltd Redbank NB \$36,508, R A Rose & Sons Ltd Elmira PEI \$40,233, Vaughan Ross Boistown NB \$68,916, J E Roy St Henri de Levis Que \$61,996, Roy's Midway Ltd Saint John NB \$432,059, Str Industries Ltd Saint John NB \$324,391, Sandy's Sand & Gravel Ltd Charlottetown PEI \$35,667, Glen Sarty Bridgewater NS \$39,637, Scotia Farm Services Ltd Kentville NS \$35,931, Scotsburn Co-operative Service Ltd Scotsburn NS \$51,836, Scovil & Earl Inc Juniper NB \$34,684, Seipt Isles Transport Inc Woodstock NB \$119,914, Shediak Dairy (1968) Ltd Shediak NB \$39,617, S & G Transport Ltd Keswick NB \$68,852, Ray W Sloucm East Apple River NS \$35,898, S & M Trucking Sydney River NS \$136,478, Russell Smillie Coles Island NB \$33,507, Southampton Transport Southampton NS \$28,540, Spracklin Enterprises Ltd Bonavista Bay Nfld \$27,281, Speedway Express Ltd Ancienne Lorette Que \$1,264,628, St Marie Express Ltee Ste Marie Beauce Que \$30,476, St Lambert Transport Inc St Lambert Que \$89,110, Leon St Onge Carmel Que \$45,542, St Paul Trucking Ltd St Paul NB \$47,923, Stuckless Transportation Ltd Glenwood Nfld \$35,220, Sullivan's Trucking Ltd Blackville NB \$29,424, Sunbury Transport Ltd Fredericton NB \$189,561, James M Sutherland Blissfield NB \$37,464, Syndicat des Producteurs de lait de Quebec (UPA) du Berger Que \$152,880, Jean Laval Tanguay Mont Joli Que \$28,769, Tank Lines Ltd Bedford NS \$38,308, F M Taylor Trucking Ltd Belmont NS \$30,994, Taylor's Transfer Ltd Truro NS \$30,270, Murray & Teasdale St Andrews NS \$30,454, Thompson's Transfer Co Ltd Middleton NS \$533,167, Tipples's Trucking Ltd Corner Brook Nfld \$34,354, Denis Toussaint St Camille Que \$37,407, Transbois (Canada) Ltee St Pamphile Que \$151,272, Transport AMC Inc Notre Dame Auxiliaire De Buckland Que \$36,071, Transport Alimentaire du Bas St Laurent Inc Matane Que \$134,561, Transport Amical Amqui Que \$106,426, Transport Antcil Inc Murdochville Que \$42,272, Transport E J Bourque Ltee Mont Joli Que \$77,397, Les Transports Julien Bujold Inc St Anaclet Que \$74,060, Transport Chabot & Tanguay Inc Ste Justine (Langevin) Que \$55,266, Transport D'Anjou Inc Riviere du Loup Que \$707,815, Transport Dionne Ltee Mont Joli Que \$51,835, Transport DLM Nouvelle Que \$28,484, Transports Fraser-Ville Inc Riviere du Loup Que \$29,194, Transport Claude Fredette Inc Quebec Que \$30,443, Transport Guerette Inc Degelis Que \$149,427, Transport Felix Huard & Fils Ltee Lucieville Que \$37,742, Transport Juroma Ltee Nouvelle-Quest Que \$40,831, Transport P A Lessard Inc St Georges Est Que \$84,425, Transport Guy Levesseur Inc Est Court Que \$56,774, Transport L J P Inc Riviere du Loup Que \$42,487, Transport A Lord Inc Ste Perpetue Que \$49,476, Transport de la Matapedia Inc Causapsal Que \$66,273, Transport Morneau Inc St Arsene Que \$51,135, Transport Gerard Pelletier Ltee Isle Verte Que \$142,301, Transport Marcel Rioux Ltee St Gabriel Que \$50,554, Transport Samson Inc Lauzon Que \$149,156, Transport Jean Soucy Inc Ste Alexandre Que \$117,470, Transport Ste Claire Inc Ste Claire Que \$25,182, Transport Theberge Ltee Trois Pistoles

TRANSPORT—Concluded

Que \$213,376, Translait Inc Ste Claire Que \$77,979, Turner Carriers Ltd Bridge Water NS \$28,898, Twin Cities Co Operative Dairy Ltd Halifax NS \$163,478, Valley Sales & Services Ltd Grand Falls NB \$102,629, Victor Transport Ltee St Victor Que \$32,596, Wallace Warehouse and Cartage Ltd Moncton NB \$72,741, Westfield Transport Ltd Truro NS \$42,313, George Winter Lewisporte Nfld \$26,267, J S Wood Ltd Amherst NS \$28,481, Yellowock Ltd St Quentin NB \$28,009, Youngs Trucking Ltd Fredericton NB \$38,852, Zinck's Transfer Co Ltd Antigonish NS \$47,420.

Student Summer and Youth Employment \$36,691

TREASURY BOARD \$690,371

Secretariat \$686,771

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM \$123,000

Institute of Public Administration of Canada \$120,000

Federal Institute of Management \$3,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM \$563,771

Payments under earlier superannuation and retirement acts \$23,316

Public Service Pension Adjustment Act \$540,455

Comptroller General \$3,600

International Organization of Supreme Audit Institutions \$3,600

VETERANS AFFAIRS \$904,575,108

VETERANS AFFAIRS PROGRAM \$366,499,241

North West Field Force \$3,775

South African War \$55,299

World War I \$16,187,539

World War II and Special Forces (Korea) \$313,873,099

Dual Services (World War I and II) \$698,417

Civilian War Allowances \$16,279,965

Assistance in accordance with the provisions of the Assistance Fund regulations \$1,530,940

Grant to Army Benevolent Fund \$18,000

Grant to Royal Canadian Legion \$4,500

Children of War Dead (Educational Assistance) \$896,131

Unversity and Vocational Training \$25,125

Assistance to Canadian Veterans—Overseas District \$40,744

Repayment under subsection (3) of section 10 of Veterans Rehabilitation Act \$1,889

Last Post Fund \$922,661

Canadian Veterans Association of the United Kingdom \$1,000

Special Housing Assistance for Veterans \$87,505

Payments under the War Service Grants, Repayment under Section 15 for compensating adjustments made in accordance with the term of the Veteran's Land Act \$130,045

Returned Soldiers Insurance Act actuarial liability adjustment \$62,802

Veterans Insurance actuarial liability adjustment \$745,298

Commonwealth War Graves Commission \$2,334,705

United Nations Memorial Cemetery in Korea \$21,258

Treatment and Related Allowances \$3,169,859

Grants to various provinces concerning the provisions of prosthetic services to veterans \$103,336

Grant to the Province of Nova Scotia in accordance with the agreement of transfer of Camp Hill Hospital \$167,000

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals \$8,867,533

Students Summer Youth Employment \$31,650

Contributions to Aging Veterans to assist in defraying costs of extended health care not covered by provincial health program \$239,166

WAR VETERANS ALLOWANCE BOARD PROGRAM \$5,219

Spouse's pension \$5,219

PENSIONS PROGRAM \$538,070,648

The Flying Accidents Compensation Order \$325,406

World War I \$81,847,860

World War II \$424,244,829

Civilians World War II \$1,742,729

Defence Forces Peacetime Services \$18,581,311

Special Forces (Korea) \$10,421,855

Newfoundland Special Awards \$8,172

Burial Grants \$766,192

Gallantry Awards \$72,907

Compensation for Loss of Earnings \$59,387

(1) Adjustment made in 1981-82 (Energy, Mines and Resources).

(2) Treasury Board Minute 780469 provided the Department of Fisheries and Oceans with the authority to make payments under the Fisheries Prices Support Act to a maximum of \$15,000,000 from the Department's Vote 10(e). The funds were disbursed on behalf of the Department through the Fisheries Prices Support Board in the amount of \$14,914,453 and in accordance with provisions of Treasury Board Minute 780469. The expenditure is reflected in both the Department's and the Fisheries Prices Support Board's financial statements for the year ending March 31, 1982.

SECTION 38

1981-82 PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

	<i>Page</i>
Names of members of commissions and rates of pay.....	38.2
Special distribution of expenditures maintained under authority of Treasury Board.....	38.15
Travelling expenses of ministers and parliamentary secretaries.....	38.40
Canadian representation at international conferences and meetings—Expenditure by conference and meeting (External Affairs).....	38.42
Canadian representation at international conferences and meetings—Travelling expenses regarding conferences and meetings (External Affairs).....	38.42
Distribution of operational and capital expenditures (External Affairs).....	38.44
Details of expenditures by trade mission post (Industry, Trade and Commerce).....	38.46
Travelling expenses regarding trade missions (Industry, Trade and Commerce).....	38.48
Statement of indemnities, allowances and travelling expenses paid in 1981-82 (Parliament).....	38.55
Salaries of parliamentary secretaries to ministers (Parliament).....	38.59
Miscellaneous salaries and allowances to ministers (Privy Council).....	38.61
Expenditures by institution (Solicitor General).....	38.62
Details of amounts transferred to other departments to supplement provisions of other votes (Treasury Board)	38.64

Names of members of commissions and rates of pay

COMMUNICATIONS

Canadian Radio-television and Telecommunications Commission

The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, c 49, 1975, and consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council.

Section 7 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees for attendances at meetings of the Commission or any committee thereof or at any public hearing before the Commission that they are requested by the Chairman to attend as are fixed by by-law of the Commission. By-law No 14 of the Commission provides that part-time members be paid a fee of \$250 per day.

Full-time members: Chairman J Meisel, Vice-Chairmen J E Lawrence, R Therrien, Members: J L Gagnon, P H Klinge, J W Grace, R A Gower, J R Robson, J M LaSalle (appointment terminated October 9, 1981).

Part-time members: M E Barrie St Thomas Ont, H Bower Regina Sask (appointment terminated June 1981), R DeStefano Sudbury Ont, M Gervais Montreal Que (appointed May 21, 1981), E M Goodridge St John's Nfld, S C Patrick Winnipeg Man, R M Rodgers Digby NS (resigned June 12, 1981), G Soucy Campbellton NB, M Raines Burnaby BC (appointed May 21, 1981).

National Film Board

Names of members: James de B Domville, Chairman, Paul Fortin, Vice-Chairman, A W Johnson, A E Gotlieb (resigned on appointment as Canadian Ambassador to Washington November 1981), de Montigny Marchand (appointed March 18, 1982), Mervin I Chertkow, Marcel Massé, Merle Shain, John Godfrey, Nora Harvey.

Members received travelling and other expenses incurred in connection with the business of the Board, and fees paid were: each member of the Board other than the Chairman, the Vice-Chairman, or a member of the public service was paid a fee of \$125 per diem for each meeting of the Board attended and \$125 per diem for travelling time the day prior and the day subsequent to such meeting, and the Vice-Chairman was paid a fee of \$300 for the first day, \$125 for each succeeding day, and \$125 per diem for travelling time the day prior to and the day subsequent to such meeting.

National Museums of Canada

Board of Trustees

The Board of Trustees was established under Part 3 of the National Museums Act 1967-68 c 21, composed of a Chairman, Vice-Chairman and ten other members appointed by the Governor in Council.

Section 12 of the Act provides that each member of the Board other than a member who is in receipt of a salary fixed by the Governor in Council or the Treasury Board shall be paid by the Corporation for each day he attends any meeting of the Board or any Committee of the Board, such remuneration as is fixed by by-law of the Board.

By-law No 1 of the Act provides that each Trustee be paid \$150 per diem plus expenses. This by-law was amended March 9, 1982 to provide that each Trustee be paid \$225 per diem plus expenses and the Chairman of the Board \$325 per diem plus expenses.

The following members received per diem fees plus expenses except where indicated expenses only.

Richard Alway Toronto Ont, Dr Bohdan Bociurkiw Ottawa Ont, Alex Colville Wolfville NS, Ginette Gadoury Montreal Que, Roger Hamel Ottawa Ont, Michael Hobbs Vancouver BC, Paul Leman Montreal Que, R G MacLeod Charlottetown PEI, Judge R J Marin* Ottawa Ont, Dr Sean Murphy Montreal Que, Michelle Nolin-Raynauld Montreal Que, Jane Thompson Edwards Calgary Alta.

Visiting Committee

Richard Alway Toronto Ont, Dr Bohdan Bociurkiw Ottawa Ont, Alex Colville Wolfville NS, Ian Davidson* Vancouver BC, Pierre DesMeules* Quebec City Que, Charles Gagnon* Montreal Que, François Gagnon* Montreal Que, Roger Hamel Ottawa Ont, Michael Hobbs Vancouver BC, Michael Hornstein* Montreal Que, A Ignatieff* Toronto Ont, Dr Larkin Kerwin* Sillery Que, Phyllis Lambert* Montreal Que, Paul Leman Montreal Que, Robert MacLeod Charlottetown PEI, Judge René J Marin* Ottawa Ont, Lynton Martin* Halifax NS, David Munro* Sydney BC, Dr Sean Murphy Montreal Que, Col John R Neroutos* Beaconsfield Que, Michelle Nolin-Raynauld Montreal Que, Karl Rasmussen* Ottawa Ont, Prof W G Richardson* Kingston Ont, Jack Shirley* Oakville Ont, Dr John Tener* Rockcliffe Ont, Jane Thompson Edwards Calgary Alta, Paul Walton* Hamilton Ont.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

O G Stoner \$80,900, L A Couture Vice-Chairman \$58,400, R S MacLellan Member \$56,200 and F Roseman Member \$56,200.

EMPLOYMENT AND IMMIGRATION

Immigration Appeal Board

The Immigration Appeal Board is an independent statutory judicial tribunal which was originally created by the Immigration Appeal Board Act (proclaimed in force November 13, 1967). This Act was repealed as of April 10, 1978 when the Immigration Act 1976 was proclaimed in force, and the Board was continued under this latter Act and derives its jurisdiction therefrom. The Board may consist of no less than seven and no more than 18 Members, including a Chairman and five Vice-Chairmen.

Section 62 of the Act provides that each member be paid a salary to be fixed by the Governor in Council.

The Board consists of Chairman Mrs M Falardeau-Ramsay, Ottawa, Ont, Vice-Chairman C M Campbell, Vancouver, BC, Vice-Chairman Mrs D Davey, Toronto Ont, Vice-Chairman F Glogowski, Ottawa, Ont, Vice-Chairman J P Houle, Montreal, Que, Vice-Chairman A B Weselak, Toronto, Ont, Members: U Benedetti, Toronto, Ont, W Hlady, Vancouver, BC, B Howard, Vancouver BC, G Loiselle, Montreal, Que, B Suppa, Toronto, Ont, Mrs E Teitelbaum, Toronto, Ont, Mrs G Tishshaw, Toronto, Ont and Mrs R Tremblay, Montreal, Que.

ENERGY, MINES AND RESOURCES

National Energy Board

The National Energy Board was established under Part I of the National Energy Board Act, c N-6, 1974, and consists of nine members to be appointed by the Governor in Council.

Names of members of commissions and rates of pay—Continued**ENERGY, MINES AND RESOURCES—Concluded****National Energy Board—Concluded**

Section 4(1) of the Act provides that members shall be paid such salaries as are fixed by the Governor in Council.

Chairman: C Geoffrey Edge Ottawa Ont.

Vice-Chairman: R F Brooks Ottawa Ont.

Associate Vice-Chairmen: Dr L M Thur Ottawa Ont, W A Scotland Calgary Alta, J Farmer Ottawa Ont.

Members: J R Hardie Ottawa Ont, R B Horner Ottawa Ont, J R Jenkins Ottawa Ont, J L Trudel Ottawa Ont.

Temporary Substitute Member: A B Gilmour Ottawa Ont.

ENVIRONMENT**Canadian Environmental Advisory Council**

Three members of this Council, the President and the Vice-President receive a per diem rate of \$200 plus \$75 living allowance while on travel status and travelling expenses: T Beck Calgary Alta, R Bergeron Chicoutimi Que, D A Chant Toronto Ont.

Other members receive a per diem rate of \$75 while on travel status and travelling expenses: J Chollett Ste Thérèse-en-haut Que, A Gill Pointe Bleue Que, R H Hall Hamilton Ont, Susan Holtz Halifax NS, T Jeanes Kamloops BC, A R Lucas Calgary Alta, N Macpherson Whitehorse YT, P F M McLaughlin Comox BC, H C McRorie Winnipeg Man, P Meincke Charlottetown PEI.

Canadian Forestry Advisory Council

Members of this Council receive a per diem rate of \$150 plus travelling expenses.

Chairman: A H Zimmerman Toronto Ont.

Executive Secretary: Dr D R Redmond Ottawa Ont.

Other members: T M Apsey Victoria BC, D W Clark Corner Brook Nfld, J D Coats Willowdale Ont, J P Dubreuil Dubreuilville Ont, Dr O L Forgacs Vancouver BC, W T Foster Toronto Ont, R E Hanusiak Fredericton NB, Professor M Lortie Quebec Que, F W McDougall Edmonton Alta, D L McInnes Vancouver BC, J C Mercier Quebec Que, W S Moore Thunder Bay Ont, J J Munroe Vancouver BC, Mrs B P Scheult Grand Falls NB.

Historic Sites and Monuments Board of Canada

Under authority of PC 1969-2/1876 dated October 1, 1969, per diem rates of \$100 were paid to the following members: Professor N Bélanger, Dr J M S Careless, Professor J Daigle, Professor A Désilets, R Grover, J Harbottle, Dr C W Humphries, Dr R A MacLean, Dr N F Murphy, Dr J J Petryshyn, I L Rogers, G Rousselière OMI, Professor E H Storey.

FISHERIES AND OCEANS**Canada Norway Sealing Commission**

Member of this Commission, M Short St John's Nfld, receives a per diem rate of \$150 plus travelling expenses. Other members of this Commission receive travelling expenses only: J W Carroll Ottawa Ont, Dr A W May Ottawa Ont.

Canadian/USSR Consultative Commission

Members of this Commission receive travelling expenses only: B I Applebaum Ottawa Ont, J W Carroll Ottawa Ont, L J Cowley St John's Nfld.

Fisheries Prices Support Board

Members of this Board receive a per diem rate of \$150 plus travelling expenses: B Blais Quebec Que, F J Doucet Ottawa Ont, K F Harding Prince Rupert BC, E McCurdy St John's Nfld, R E Nickerson Riversport NB. Other member of this Board A Maloney St John's Nfld receives travelling expenses only.

Inter-American Tropical Tuna Commission

J S Beckett Ottawa Ont, of this Commission receives travelling expenses only.

International Commission for the Conservation of Atlantic Tuna

Member of this Commission, W Fraser North Lake PEI, receives a per diem rate of \$150 plus travelling expenses. Other members of this Commission receive travelling expenses only: J S Beckett Ottawa Ont, H Trudeau St Andrews NB.

International Council for the Exploration of the Sea

Members of this Council receive travelling expenses only: A R Longhurst Dartmouth NS, Dr A W May Ottawa Ont.

International Fisheries Commission Pension Society

Members of this Commission receive travelling expenses only: H D Clark Ottawa Ont, J Martin Ottawa Ont, D Pethick Ottawa Ont, W A Scholey Vancouver BC.

International Great Lakes Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travelling expenses: K H Loftus Toronto Ont, H A Regier Toronto Ont. Other members receive travelling expenses only: M Johnson Ottawa Ont, H D Johnston Ottawa Ont.

International North Pacific Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travelling expenses: M Florian Prince Rupert BC, J Garcia Bamfield BC, D F Miller Vancouver BC. Other member, H D Johnston Ottawa Ont, receives travelling expenses only.

International Pacific Halibut Commission

Members of this Commission receive a per diem rate of \$150 plus travelling expenses: D McLeod Prince Rupert BC, P Wallin Prince Rupert BC. Other member, M Hunter Ottawa Ont, receives travelling expenses only.

International Pacific Salmon Fisheries Commission

Members of this Commission receive a per diem rate of \$150 plus travelling expenses: A M Dixon Vancouver BC, W C Forrest Port Coquitlam BC. Other member, C W Shinnars Vancouver BC, receives travelling expenses only.

North Pacific Fur Seal Commission

M N Hunter Ottawa Ont, of this Commission receives travelling expenses only.

Northwest Atlantic Fisheries Organization

Members of this Organization receive a per diem rate of \$150 plus travelling expenses: R Cashin St John's Nfld, W M Murphy Liverpool NS. Other member, Dr A W May Ottawa Ont, receives travelling expenses only.

Names of members of commissions and rates of pay—Continued

FISHERIES AND OCEANS—Concluded

Commission on Pacific Fisheries Policy

The Commission was established under Order in Council 1981-60 dated the 12th of January, 1981 to be headed by Dr Peter Pearse, to examine into, report upon and make recommendations concerning the condition, management and utilization of the fisheries of the Pacific Coast of Canada.

Order in Council 1981-2/923 provides for Dr Peter Pearse of Vancouver BC, to receive an honorarium of \$350 per diem while on duty as Commissioner of the Commission on Pacific Fisheries Policy, and a non-accountable living allowance of \$90 per diem and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the Commission.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Yukon Territory Water Board

The Board was established under the Northland Inland Waters Act, 1969-70 c 66, and the following members receive a per diem rate of \$150 plus travelling expenses: R K Byram, C Geddes, D Granger, N Olsen, J Scott, D Sippel, E Stehelin, M Stutter, F Woolsey.

Northwest Territories Water Board

The Board was established under Section 7 of the Northern Inland Waters Act, 1969-70, c 66, and consists of not less than three and not more than nine members appointed by the Minister.

The Minister's letter, dated January 22, 1981, provides that members be paid a fee of \$150 per diem for attendance at meetings (public hearings) of the Northwest Territories Water Board.

The Minister's letter, dated December 11, 1980, provided that the Chairman of the Northwest Territories Water Board be paid a salary of \$20,500 for the current year.

Chairman of the Board: G B Warner, Yellowknife, NWT.

Full-time members: D E Arden, Prelude NWT, W Case Yellowknife NWT, D J Gamble Ottawa Ont, C I Kennedy Fort Smith NWT, W Lyall Cambridge Bay NWT, A Redshaw Yellowknife NWT, O Schaeffer Edmonton Alta.

Eastern Arctic Marine Environmental Study Advisory Board

On September 29, 1977, in Minute Number 750562, Treasury Board approved a shared cost program of environmental studies (EAMES) to be undertaken in the Eastern Arctic.

On April 14, 1978, in Minute Number 757304, Treasury Board approved payment of honorarium and travel expenses for members of the EAMES Advisory Board.

The members of EAMES Advisory Board are paid honoraria of \$100 per diem.

Part-time members: P Aglak Pond Inlet NWT, S Amarualik Resolute Bay NWT, J Arlooktoo Lake Harbour NWT, S Audlakiak Broughton Island NWT, G Eckalook Resolute Bay NWT, P Egeet-siak Cape Dorset NWT, G Glazier Calgary Alta, Dr R G Ingram Montreal Que, L Kalluk Arctic Bay NWT, P Kilabuk Frobisher Bay NWT, Dr M P Lengleben Montreal Que, J Maniapik Pangnirtung NWT, P Pitsiolak Resolute Bay NWT, G Remple Calgary Alta, Dr J B Sprague Guelph Ont, Dr D Steel St John's Nfld, J M A Theriault Frobisher Bay NWT.

INDUSTRY, TRADE AND COMMERCE

Enterprise Development Board

Chairman: DN Kendall, \$20,000 per annum and reasonable accountable expenses.

Members: RM Asper, WM Auld, B Brennan, JM Brown, RC Buck AH Cormier, G Daugela, P Demers, JS Donaldson, G Dufresne, JJ Dunlop, R Emberly, WB Greenwood, DA Inman, E Mackay, PM Maher, CF Murphy, JH Nodwell, LP Nolet, AE Pallister, CM Peterson, H Rice, J Robinson, JS Rogers, WL Wardrop, M Woodward, B Wosk.

Per diem for these members is \$200 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Members: JD Blackwood, DHM Branion, ET Bringnall, ML Brough, TA Charles, GE Chiasson, MT Collins, EA Coolen, R Dawson, RM Dodson, J Edmonds, DF Goodman, G Hazen, B Holmes, JR Lane, M Lane, DA Lennie, RA Marshall, JC Martin, HG McGonigal, JB McLaren, JR Mercier, CA Moulton, FD Parsons, JF Power, WA Reid, G Rezek, LR Saunders, GJ Voyer, MJ Walsh.

Alternates: PM Audette, WL Bell, EP Belsek, SC Belson, JR Bernard, G Bielert, FAD Blair, EM Brown, AJ Casey, JA Dugas, G Durand, DG Fitzgerald, RC Foss, G Franzmann, B Goulet, DC Graham, EK Harding, RF Harper, LC Holmstrom, EG Hosea, JJ Hulstein, WS MacFarlane, JR Mihalus, J Penman, SE Ridgeway, JJ Ryan, WA Savin, WS Shepherd, FM Street, TW Tucker, TA Turner, KR Van Spengen.

These members receive travelling expenses only.

Textile and Clothing Board

Chairman: O Thur, reasonable travelling and living expenses.

Member: JJ St-Laurent.

Per diem for these members is \$275 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Metric Commission

Chairman: DRB McArthur, per diem \$275 and reasonable accountable expenses.

Commissioners: M Archer, GM Billard, G Bova, S Corsini, P Demers, GL Draeseke, G Edick, J Fournier, SM Gossage, CJ Laurin, CW Mowers, ER Patterson, G Proud, L Robazza, PD Scanlan, Y Thode, AS Tirrel, DR Wong.

Per diem for these members is \$250 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

National Design Council

Chairman: G Gadoury.

Members: R Baltzan, NW Critchley, AM d'Abbadie d'Arrast, J Daoust, G Desbarats, J Frieberg, M Gelfant, HA Haid, FD O'Connell, JC Oliver, R Treen, JP Vaughan, THS West.

Ex Officio Member: PC Fredenburgh.

Members of Council shall serve without remuneration but are entitled to be paid reasonable travelling and living expenses while absent from their ordinary place of residence in the course of their duties.

Names of members of commissions and rates of pay—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded**Canadian Industrial Renewal Board**

Chairman: MP Desmarais.

Members: RM Barford, MC Castonguay, S Fox, R Gratton, R Johnstone, J Kerr, EC Kolber, MP Laurin, G Lavigneur, JD Love, CS Malone, DS McGiverin, RC Montreuil, GF Osbaldeston, P Soubry.

Members of the Board shall serve without remuneration but are entitled to be paid reasonable travelling and living expenses while absent from their ordinary place of residence in the course of their duties.

Export Trade Development Board

Chairman: RE Hatch.

Members: B BenetEAU, J Bragg, J Buchanan, S Carr, R CASHIN, CT Charland, S Cloutier, Dr H Crookell, C Dagenais, B Drabble, P Guérin-Lajoie, R Gillan, D Hall, K Hendrick, R Johnstone, M Massé, D Montgomery, RC Montreuil, J Munro, JEM Newall, L Nichol, W Rix, R Rogers, G Styles, W Teschke, G Warner.

Members of the Board shall serve without remuneration but are entitled to be paid reasonable travelling and living expenses while absent from their ordinary place of residence in the course of their duties.

JUSTICE**Canadian Human Rights Commission**

The Commission was established under the authority of the Canadian Human Rights Act (PC 1977-2706 dated September 22, 1977) and consists of a Chief Commissioner, a Deputy Chief Commissioner, and not less than three or more than six other members, to be appointed by the Governor in Council, either as full-time or part-time members of the Commission.

Section 24(1) of the Act provides that the full-time members be paid a salary such remuneration as is prescribed by by-law of the Commission for attendance at meetings of the Commission or any division or committee thereof that the member is requested by the Chief Commissioner to attend. By-Law No 2 of the Commission provides that part-time members be paid a fee of \$300 per diem.

Full-time members: R Cadieux Ottawa Ont, RGL Fairweather Ottawa Ont, I Hansen Ottawa Ont.

Part-time members: Y Henteloff Winnipeg Man, M MacDonell Antigonish NS, L Martin Montreal Que, D Richardson Edmonton Alta, W Tarnopolsky Ottawa Ont.

Law Reform Commission of Canada

The Commission was established according to the Law Reform Commission Act, c 64, 1969-70. The complement and status of members is in accordance with an amendment to that Act, which received assent on 24 April, 1975, providing for a Chairman, a Vice-Chairman and three additional members, all serving on a full-time basis. By further amendment as passed by the House of Commons on 22 January in Bill C-56, the titles of "Chairman" and "Vice-Chairman" were changed to "President" and "Vice-President" respectively.

Section 5 of the Act, as amended, provides that each member, unless in receipt of a salary under the Judges Act, shall be paid such salary as is fixed by the Governor in Council.

Members: Francis C Muldoon Q C, Réjean F Paul Q C, Louise D Lemelin, Alan D Reid, Joseph P Maingot Q C.

LABOUR**Commission of Inquiry into Hours of Work in the Maritime Transport Industry Operating from Great Lakes Ports**

The Commission was established under Section 62(1) of the Canada Labour Code.

Member: C Lapointe Montreal Que, departmental employee at regular salary.

Secretary to Commission: Y Deslongchamps Montreal Que, department employee at regular salary.

Burkett Commission of Inquiry into safety in uranium mines in Ontario

The Commission was established under section 86 of the Canada Labour Code. Members: K Burkett Toronto Ont, R Riggan Toronto Ont, K Rothney Garson Ont. The Department paid fees of \$21,990 under a cost-sharing arrangement with the Ontario Ministry of Labour.

Industrial Inquiry into Part-time work

The Commission was established under Section 196 of the Canada Labour Code.

Member: J Wallace Delta BC, whose salary is \$350 per diem.

Task Force to study the effects of Micro-technology and Employment

The Task force was established by the Minister. Members: M Fulton Halifax NS (Chairperson), H Jain Hamilton Ont, H D McNeil Montreal Que, Ratna Ray (Departmental employee) Ottawa Ont. The Departmental employee is paid a regular salary while all other members are paid \$350 per diem.

NATIONAL HEALTH AND WELFARE**National Council of Welfare**

The Council was established by the Government Organizations Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy.

The Council consists of a chairman and up to twenty members drawn from across Canada, who serve as private citizens and are appointed by the Governor in Council. Section 9 of the Government Organization Act states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travelling and other expenses incurred while attending meetings. Order in Council PC 1978-7/506 of February 23, 1978 established a per diem rate of \$150 for the chairman and \$100 for each member.

Members: D Barr Chairman Toronto Ont, T A Brennan Bath NB, P Davies Toronto Ont, A Gagnon St-Paul-du-Nord Que, C Girard-McClure Dolbeau Que, M Guadagnola Montreal Que, J Kert Weston Ont, J Kirley Calgary Alta, M Leroux Quebec Que, P Levasseur Drummondville Que, G Long Burnaby BC, J McLellan Newport PEI, R Mondor Montreal Que, E Murialdo Toronto Ont, Y Raymond Montreal Que, G Rosenguish Morrisburg Ont, P Rowe St John's Nfld, T Sale Winnipeg Man, R B Splane Vancouver BC, T D Tramble Monastery NS.

Names of members of commissions and rates of pay—Continued

NATIONAL HEALTH AND WELFARE—Concluded

National Advisory Council on Aging

The Council was established by Order in Council P C 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged.

The Council consists of a chairperson and a maximum of seventeen members, who serve as private citizens and are appointed by the Governor in Council. The Order in Council states that each member of the Council may be paid remuneration for his services as approved by the Governor in Council, as well as reasonable travelling and other expenses incurred while attending meetings. Order in Council PC 1980-2625 of October 2, 1980 established a per diem rate of \$150 for the chairman and \$100 for each member.

Members: S McDonald, Chairman, Montreal Que, C Bayley Vancouver BC, R Bayne Hamilton Ont, S P Connolly Charlottetown PEI, Z Cousins Whitehorse YT, M Davis Edmonton Alta, B Fournier Beauport Que, A Labelle St-Boniface Man, L Langlois Beauport Que, C McDonald Windsor Ont, C Penfold Toronto Ont, H Richard Shediak NB, M Rowe St John's Nfld, J Sangster Regina Sask, P Tardif St-Méthode-de-Frontenac Que, B Vaughan Toronto Ont, C Wall Sydney NS.

Canada Pension Plan Advisory Committee

The Committee was established under Part III of the Canada Pension Plan Act, (PC 1965-799 dated May 5, 1965) Section 117, and consists of not more than 16 members appointed by the Governor in Council.

The Act provides that the members be paid a per diem rate as well as reasonable accountable travel and living expenses. PC Order 1978-123 establishes a per diem rate of \$150 for the chairman and \$100 for the other members.

Members: J A French, Chairman, Toronto Ont, C M Bowman, Vice-Chairman, Winnipeg Man, R Baldwin Ottawa Ont, B Bone Toronto Ont, M Clark Vancouver BC, L Doane Halifax NS, M Donoghue Blackville NB, Dr G Fortier Gaspé Que, G Goodspeed Saskatoon Sask, C Graveline Montreal Que, D Hall Calgary Alta, W P Hogan Dunville Nfld, M Martenson Calgary Alta, J McArthur Windsor Ont, N Patenaude Field Ont, J Shea Hamilton Ont.

PRIVY COUNCIL

Commission of Inquiry concerning certain activities of the Royal Canadian Mounted Police

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1977-1911 July 6, 1977.

Three full-time Commissioners were appointed to the Commission and the rates of honorarium were established by Orders in Council PC 1977-13/3078, PC 1977-3080, October 27, 1977 and PC 1978-2319, July 20, 1978. PC 1980-3/1184, May 1, 1980 authorized living allowance of \$90 per diem.

Full-time commissioners: Justice David C McDonald Edmonton Alta, received no honorarium, being prevented by the Judges Act from accepting additional remuneration, Guy Gilbert Montreal Que, received payment of a per diem rate of \$750 and living allowance of a per diem rate of \$90, Donald S Rickerd Toronto Ont, received payment of a per diem rate of \$250 and living allowance at a per diem rate of \$90.

Commission of Inquiry into certain allegations concerning commercial practices of the Canadian Dairy Commission

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1979-1586, May 25, 1979. One full-time Commissioner, the Honourable Mr Justice Hugh F Gibson Ottawa Ont was appointed by Order in Council PC 1979-1587, May 25, 1979. The Commissioner received no honorarium, being prevented by the Judges Act from accepting additional remuneration.

Commission to Review Salaries of Members of Parliament and Senators

The Commission was established pursuant to the Senate and House of Commons Act and one full-time Commissioner, Alfred D Hales Guelph Ont was appointed by Order in Council PC 1979-2167, August 9, 1979.

The Commissioner received payment of a per diem rate of \$250 plus reasonable travel and living expenses.

The Commission was established pursuant to the Senate and House of Commons Act and two full-time Commissioners Dr Joseph Clifford McIsaac Battleford Sask and the Honourable Leon Balcer Ottawa Ont were appointed by Order in Council PC 1980-1274, May 9, 1980.

The Commissioners received payment of a per diem rate of \$250 and living allowance of a per diem rate of \$90 authorized by Order in Council PC 1980-6/1747, June 26, 1980.

Royal Commission on Conditions of Foreign Service

The Commission was established under Part I of the Inquiries Act and one full-time Commissioner, Pamela A McDougall was appointed by Order in Council PC 1980-2336, August 27, 1980.

The Commissioner is a public servant classified at the DM 2 level in receipt of an annual salary of \$73,400.

Royal Commission on Newspapers

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1980-2343, September 3, 1980.

Three full-time Commissioners were appointed, the Chairman Thomas Worrall Kent Mabou NS by Order in Council PC 1980-2343, September 3, 1980, Laurent A Picard Outremont Que by Order in Council PC 1980-2483, September 15, 1980 and Borden Spears Toronto Ont by Order in Council PC 1980-2484, September 15, 1980.

The Chairman received payment of a per diem rate of \$400 and the others received payment of a per diem rate of \$350, and each received a living allowance of a per diem rate of \$90.

Royal Commission on the "Ocean Ranger" Marine Disaster

The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 17, 1982.

Six full-time Commissioners were appointed, the Chairman Honourable Chief Justice T Alexander Hickman, the Vice-Chairman Honourable Gordon A Winter, Moses Morgan, Fintan J Aylward QC, Bruce Pardy and Jan Furst, all of St John's Nfld.

The Chairman received no honorarium being prevented by the Judges Act from accepting additional remuneration.

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Commission of Inquiry concerning certain activities of the Royal Canadian Mounted Police

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	500,000	766,000	765,225

PC 1977-1911, dated July 6, 1977.

WHEREAS, it has been established that certain persons who were members of the RCMP at the time did, on or about October 7, 1972, take part jointly with persons who were then members of La Sûreté du Québec and La Police de Montréal in the entry of premises located at 3459 St Hubert Street, Montreal, in the search of those premises for property contained therein, and in the removal of documents from those premises, without lawful authority to do so;

WHEREAS, allegations have recently been made that certain persons who were members of the RCMP at the time may have been involved on other occasions in investigative actions or other activities that were not authorized or provided for by law;

WHEREAS, after having made inquiries into these allegations at the instance of the Government, the Commissioner of the RCMP now advises that there are indications that certain persons who were members of the RCMP may indeed have been involved in investigative actions or other activities that were not authorized or provided for by law, and that as a consequence, the Commissioner believes that in the circumstances it would be in the best interests of the RCMP that a Commission of Inquiry be set up to look into the operations and policies of the Security Service on a national basis;

WHEREAS, public support of the RCMP in the discharge of its responsibility to protect the security of Canada is dependent on trust in the policies and procedures governing its activities;

AND WHEREAS, the maintenance of that trust requires that full inquiry be made into the extent and prevalence of investigative practices or other activities involving members of the Royal Canadian Mounted Police that are not authorized or provided for by law;

THEREFORE, the Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to the Inquiries Act, a Commission do issue under the Great Seal of Canada, appointing Mr Justice David McDonald of Edmonton Alta, Mr Donald S Rickerd of Toronto Ont, Mr Guy Gilbert of Montreal Que to be Commissioners under part I of the Inquiries Act:

- to conduct such investigations as in the opinion of the Commissioners are necessary to determine the extent and prevalence of investigative practices or other activities involving members of the RCMP that are not authorized or provided for by law and, in this regard, to inquire into the relevant policies and procedures that govern the activities of the RCMP in the discharge of its responsibility to protect the security of Canada;
- to report the facts relating to any investigative action or other activity involving persons who were members of the RCMP that was not authorized or provided for by law as may be established before the Commission, and to advise as to any further action that the Commissioners may deem necessary and desirable in the public interest; and
- to advise and make such report as the Commissioners deem necessary and desirable in the interest of Canada, regarding the policies and procedures governing the activities of the RCMP in the discharge of its responsibility to protect the security of Canada, the means to implement

such policies and procedures, as well as the adequacy of the laws of Canada as they apply to such policies and procedures, having regard to the needs of the security of Canada.

The Committee further advise that the Commissioners:

- Be authorized to adopt such procedures and methods as the Commissioners may from time to time deem expedient for the proper conduct of the inquiry;
- Be directed that the proceedings of the inquiry be held in camera in all matters relating to national security and in all other matters where the Commissioners deem it desirable in the public interest or in the interest of the privacy of individuals involved in specific cases which may be examined;
- Be directed, in making their report, to consider and take all steps necessary to preserve:
 - the secrecy of sources of security information within Canada; and
 - the security of information provided to Canada in confidence by other nations;
- Be authorized to sit at such times and at such places as they may decide from time to time, to have complete access to personnel and information available in the Royal Canadian Mounted Police and to be provided with adequate working accommodation and clerical assistance;
- Be authorized to engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid them and assist in their inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
- Be directed to follow established security procedures with regard to their staff and technical advisers and the handling of classified information at all stages of the inquiry;
- Be authorized to exercise all the powers conferred upon them by section 11 of the Inquiries Act; and
- Be directed to report to the Governor in Council with all reasonable dispatch and file with the Privy Council Office their papers and records as soon as reasonably may be after the conclusion of the inquiry.

The Committee further advise that, pursuant to section 37 of the Judges Act, His Honour Mr Justice McDonald be authorized to act as Commissioner for the purposes of the said Commission and that Mr Justice McDonald be the Chairman of the Commission.

PC 1977-13/3078, October 27, 1977, authorized payment to Commissioner Mr Donald S Rickerd of an honorarium of \$250 per diem while on duty as Commissioner of the Commission and PC 1980-3/1184, May 1, 1980, authorized a non-accountable living allowance of \$90 per diem.

PC 1978-2319, July 20, 1978, authorized payment to Commissioner Mr Guy Gilbert of an honorarium of \$750 per diem while on duty as Commissioner of the Commission and PC 1980-3/1184, May 1, 1980, authorized a non-accountable living allowance of \$90 per diem.

PC 1979-887, March 22, 1979, and PC 1979-1616, June 2, 1979, clarified and enlarged the terms of reference of the Commission.

PC 1980-2114, October 28, 1980, established the reporting date of 31 March 1981.

PC 1981-890, March 31, 1981, amended the reporting date to May 15, 1981.

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

A classification of expenditures follows:

	\$
Salaries and wages	105,075
Commissioners' honoraria	61,250
Travel expenses	39,637
Local transportation	509
Freight, express and cartage	6,327
Telephones and telegrams	4,261
Information	316,869
Professional and special services	216,084
Rental	12,593
Purchased, repair and upkeep	670
Stationery and office supplies	1,360
Entertainment	590
	<u>765,225</u>

Expenses of the Commission of Inquiry into certain allegations concerning Commercial Practices of the Canadian Dairy Commission

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses		7,000	6,535

PC 1979-1586, dated May 25, 1979.

WHEREAS the Committee of the Privy Council has had before it a report the Prime Minister concerning certain allegations made by Schafer Bros Ltd and Mr Michel Choquette in respect of dealings of the Canadian Dairy Commission, its officers and employees with Schafer Bros Ltd, Montreal Que during the years 1966 to 1977 relating to the export from Canada of skim milk powder;

AND WHEREAS the Committee is of the opinion that it would be in the public interest for the said allegations to be investigated;

The Committee, THEREFORE, on the recommendation of the Prime Minister, advise that the Honourable Mr Justice Hugh F Gibson of the City of Ottawa, Province of Ontario, be appointed as Commissioner under part I of the Inquiries Act to inquire into certain allegations made by Schafer Bros Ltd and Mr Michel Choquette in respect of dealings of the Canadian Dairy Commission, its officers and employees with Schafer Bros Ltd, Montreal Que during the years 1966 to 1977 in respect of the export from Canada of skim milk powder, and

- (a) to define the issues raised by the said allegations;
- (b) premised on the said issues, to determine all relevant facts concerning the actions of the Canadian Dairy Commission, its officers and employees in their dealings with Schafer Bros Ltd during the years 1966 to 1977 relative to the export from Canada of skim milk powder;
- (c) to ascertain whether the Canadian Dairy Commission, its officers and employees have acted lawfully and fairly in their dealings with Schafer Bros Ltd; and
- (d) to report to the Governor in Council with regard to the matters investigated under paragraphs (a), (b) and (c) and to include in the report
 - (i) a recommendation as to whether any compensation should be paid to Schafer Bros Ltd and, if so, the basis on which such compensation should be determined, and
 - (ii) such other recommendations as the Commissioner may deem appropriate.

The Committee further advise:

1. That the Commissioner be authorized to adopt such procedures and methods as he may from time to time deem expedient for the proper conduct of his duties;
2. That the Commissioner be authorized to engage the services of such counsel, staff, clerks and technical advisers as he may require at rates of remuneration and reimbursement to be approved by the Treasury Board;
3. That the officers and employees of departments and agencies of the Government of Canada render such assistance to the Commissioner as may be required for his activities;
4. That the Commissioner be authorized to sit at such times and at such places as he may decide from time to time;
5. That the Commissioner be authorized to exercise all the powers conferred by section 11 of the Inquiries Act; and
6. That the Commissioner be directed to report to the Governor in Council with all reasonable dispatch and file with the Privy Council Office his papers and records as soon as reasonably may be after conclusion of the inquiry.

PC 1979-1587, May 25, 1979.

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Justice, pursuant to section 37 of the Judges Act, is pleased hereby

- (a) to authorize the Honourable Mr Justice Hugh F Gibson to act as a commissioner on an inquiry in respect of dealings of the Canadian Dairy Commission pursuant to Order in Council PC 1979-1586 of May 25th, 1979; and
- (b) to authorize payment of reasonable travelling and other expenses incurred by the said Honourable Mr Justice Gibson away from his capacity as a commissioner in the same amount and under the same conditions as if he were performing a function or duty as a judge pursuant to the Judges Act.

PC 1979-1653, June 13, 1979.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Honourable Hugh F Gibson appointed commissioner under Order in Council PC 1979-1586 of May 25th, 1979, to inquire into certain allegations in respect of dealings of the Canadian Dairy Commission be known as the Commission of Inquiry into Certain Allegations Concerning Commercial Practices of the Canadian Dairy Commission.

A classification of expenditures follows:

	\$
Salaries and wages	1,199
Local transportation	197
Freight, express and cartage	46
Telephones and telegrams	28
Professional and special services	5,056
Stationery and office supplies	9
	<u>6,535</u>

Expenses of Royal Commission on Conditions of Foreign Service

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	875,000	915,000	940,369

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of Royal Commission on Conditions of Foreign Service—
Concluded

PC 1980-2336, August 27, 1980.

WHEREAS the Committee of the Privy Council has had before it a report of the Prime Minister submitting:

That changes in the scope and content of international relations, in the methods by which those relations are conducted and the conditions and circumstances under which members of the foreign service and their families choose to live in Canada and under which they must live while abroad may not have been adequately recognized in the management of the foreign service;

That failure to take adequate account of these changes could be leading to a decline in the incentives for service abroad and could affect the motivation that has underlain the high professional standards of the Foreign Service and given Canada an enviable reputation for the effectiveness with which its interests are served; and

That the Government wishes to ensure that these high standards are maintained and that the people of Canada continue to benefit from this high level of service.

It is, therefore, in the national interest that an inquiry be made into how these changes should be reflected in the Government's approach to the management of foreign service personnel and related foreign service operations.

The Committee, on the recommendation of the Prime Minister, therefore, advise that, pursuant to Part I of the Inquiries Act, Your Excellency in Council may be pleased to appoint, effective September 1, 1980, Pamela A McDougall as Commissioner to examine into changes in the conditions of foreign service and to report on steps that the Government might take to accommodate them in the context of its approach to the legal, administrative and operational framework of the Foreign Service, with particular attention to:

- (a) the views of persons serving in the foreign service and their families;
- (b) the views of organizations and associations representing members of the foreign service and their families;
- (c) the views of the departments and agencies responsible for the management of the foreign service; and
- (d) the views of persons both within and outside of Government who make direct use of the foreign service.

The Committee further advise:

- (a) That the Commissioner be authorized to adopt such procedures and methods as she may from time to time deem expedient for the proper conduct of the inquiry and may sit at such times and at such places in Canada and abroad as she may decide from time to time;
- (b) That the Commissioner be authorized to exercise all the powers conferred upon her by section 11 of the Inquiries Act;
- (c) That the officers and employees of departments and agencies of the Government of Canada render such assistance to the Commissioner as she may require for her activities; and
- (d) That the Commissioner be required to submit a report no later than one year from the date of appointment and file with the Public Archives of Canada the papers and records of the Commission as soon as possible after the conclusion of the inquiry.

PC 1980-2457, September 12, 1980.

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Prime Minister, is pleased

hereby to amend Order in Council PC 1980-2336 of 27th August, 1980

- 1. By renumbering paragraphs (a), (b), (c) and (d) setting out the Commissioner's powers as paragraphs 1, 2, 3 and 5 respectively;
- 2. By deleting the word "and" at the end of paragraph 3 thereof and by adding thereto immediately after paragraph 3 thereof the following paragraph:
"4. That the Commissioner be authorized to engage the services of such counsel, staff and technical advisers as she may require at rates of remuneration and reimbursement to be approved by Treasury Board"; and
- 3. By deleting the words "one year from the date of appointment" in paragraph 5 thereof and by substituting therefor the words "November 1st, 1981".

A classification of expenditures follows:

	\$
Salaries and wages	615,578
Travelling expenses	64,081
Local transportation	2,549
Freight, express and cartage	2,159
Postage	83
Telephones and telegrams	11,494
Information	95,783
Professional and special services	125,827
Rental	2,080
Purchased, repair and upkeep	463
Stationery and office supplies	5,802
Furniture and fixtures	8,080
Entertainment	6,387
All other expenditures	3
	<u>940,369</u>

Expenses of the Royal Commission on Newspapers

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	2,497,000	2,302,000	2,305,004

PC 1980-2343, September 3, 1980.

The Committee of the Privy Council, having had before it a report from the Right Honourable Pierre Elliott Trudeau, the Prime Minister, submitting:

that there has been a decline in the number of daily newspapers serving major cities and a decline in the number of cities in which competition between daily newspapers exists;

that there has been increased concentration of ownership and control of daily newspapers in Canada; and

that it is desirable that a study be undertaken, without delay, into the extent and causes of the aforesaid situation, and into the implication for the country of that situation.

The Committee, THEREFORE, on the recommendation of the Prime Minister, advises that Mr Thomas Worrall Kent, of Mabou, in the Province of Nova Scotia, be appointed a Commissioner under Part I of the Inquiries Act to inquire generally into the daily newspaper industry in Canada, specifically into the concentration of the ownership and control of the industry and into the recent closing of newspapers, and, without limiting the general scope of this inquiry, to examine and report on:

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Royal Commission on Newspapers—Concluded

- (a) the degree to which the present situation in the newspaper industry has affected or might affect fulfilment of the newspaper industry's responsibilities to the public;
- (b) the consequences of the elimination of daily newspapers for individual citizens and community life in those cities where a newspaper has been eliminated in recent years;
- (c) the consequence of the present situation in the newspaper industry for the political, economic, social and intellectual vitality and cohesion of the nation as a whole;
- (d) such measures as might be warranted to remedy any matter that the Commission considers should be remedied as a result of the concentration of the ownership and control of the industry and the recent closing of newspapers.

The Committee further advises that

1. The Commission be authorized to exercise all the powers conferred upon Commissioners by section 11 of the Inquiries Act;
2. The Commission be authorized to adopt such procedures and methods as it may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as it may decide from time to time;
3. The Commission be authorized to engage the services of such counsel, staff, clerks and technical advisers as it considers necessary or advisable at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
4. The Commission be required to report to the Governor in Council no later than July 1st, 1981;
5. The Commission be required to file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry;
6. The officers and employees of the departments and agencies of the Government of Canada be required to render such assistance to the Commission as it may require for the inquiry; and
7. The said Mr Thomas Worrall Kent be designated as the Chairman of the Commission.

PC 1980-2483, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr Laurent A Picard, Outremont, Que, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of September 3, 1980.

PC 1980-2484, September 15, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that Mr Borden Spears, of Toronto Ont, be appointed a Commissioner, under Part I of the Inquiries Act, of the Commission to inquire generally into the daily newspaper industry in Canada, authorized to be established by Order in Council PC 1980-2343 of September 3, 1980.

PC 1980-2703, October 9, 1980.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that the Commissioners appointed under Order in Council PC 1980-2343 of September 3, 1980, Order in Council PC 1980-2483 of September 15, 1980 and Order in Council PC 1980-2484 of September 15, 1980, to inquire generally into the daily newspaper industry in Canada, be known as the Royal Commission on Newspapers.

A classification of expenditures follows:

	\$
Salaries and wages	441,126
Commissioners' honoraria	105,850
Travelling expenses	169,171
Local transportation	5,434
Freight, express and cartage	5,833
Postage	6,059
Telephones and telegrams	32,175
Information	229,493
Professional and special services	1,243,872
Rental	36,374
Purchased, repair and upkeep	4,030
Stationery and office supplies	17,551
Entertainment	7,896
All other expenditures	120
	<u>2,305,004</u>

Expenses of the Royal Commission on the "Ocean Ranger" Marine Disaster

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses			281

P C 1982-819, March 17, 1982.

WHEREAS the Committee of the Privy Council has had before it a report of the Prime Minister submitting that it is essential that an Inquiry be made into the matters hereinafter set forth in paragraphs 1 to 3 below.

THEREFORE the Committee of the Privy Council on the recommendation of the Prime Minister advise that the Honourable T Alexander Hickman, Chief Justice of the Trial Division of the Supreme Court of Newfoundland, the Honourable Gordon A Winter, Moses Morgan, Esq, Fintan J Aylward, Queen's Counsel, Bruce Pardy, Esq, and Jan Furst, Esq, all of the Province of Newfoundland, be hereby appointed Commissioners under Part I of the Inquiries Act to:

1. Inquire into and report upon the loss of all members of the crew of the semi-submersible self-propelled drill rig "OCEAN RANGER", and of the "OCEAN RANGER", on or about the 15th day of February, 1982 on the Continental Shelf off Newfoundland and Labrador, the reasons and causes therefor and, without restricting the generality of the foregoing, to inquire into, report upon and make recommendations in respect of the following matters:

- (a) the design, construction and stability of the "OCEAN RANGER" and its suitability to conduct marine and drilling operations on the Continental Shelf off Newfoundland and Labrador;
- (b) inspection, inspection procedures, licensing, classification and certification pertaining to the conduct of marine drilling operations by the "OCEAN RANGER" on the Continental Shelf off Newfoundland and Labrador;
- (c) all aspects of safety of life at sea, including the sufficiency of life saving equipment on board the "OCEAN RANGER" and whether such life saving equipment was used or could have been used;
- (d) all aspects of occupational health and safety which related to the officers and crew of the "OCEAN RANGER";

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Royal Commission on the "Ocean Ranger" Marine Disaster—Concluded

- (e) the certification, training and safety of the officers and the crew and their respective responsibilities including those of the Master and the Tool Pusher on board the "OCEAN RANGER";
 - (f) the search and rescue response and any other emergency response thereto, both from within Newfoundland and elsewhere;
 - (g) oil pollution prevention procedures and whether the drill hole was left in a safe condition prior to or at the time of the casualty;
 - (h) any acts or omissions of the owner, the charterer, the operator or any contractor in respect thereto; and
 - (i) any other related matter.
2. Inquire into, report upon and make recommendations with respect to
- (a) both the marine and drilling aspects of practices and procedures in respect of offshore drilling operations on the Continental Shelf off Newfoundland and Labrador and without restricting the generality of the foregoing, the matters referred to in paragraphs 1(a) to 1(e) as they relate to other drilling units conducting marine and drilling operations on the Continental Shelf off Newfoundland and Labrador; and
 - (b) to the extent necessary and relevant, such practices and procedures in other Eastern Canada offshore drilling operations.

The Committee further advise that

- (a) the establishment of this Commission and the appointment of the Commissioners hereunder is without prejudice to both the claim of the Government of Canada and the claim of the Government of Newfoundland to legislative jurisdiction and proprietary rights on or in respect of the Territorial Sea or the Continental Shelf off Newfoundland and Labrador; and
- (b) notwithstanding the terms of reference set forth in this Order in Council, the Commissioners be directed not to consider, comment upon nor make recommendations in respect of the claims to jurisdiction and rights aforesaid.

The Committee further advise that

- (a) the Honourable T Alexander Hickman be the Chairman of the Commission and that the Honourable Gordon A Winter be Vice-Chairman of the Commission;
- (b) the Chairman and the Vice-Chairman be authorized, after consultation with the other Commissioners, to
 - (i) adopt such practices and procedures for all purposes of the Inquiry as may from time to time be necessary for the proper conduct of the Inquiry and, after consultation with the other Commissioners, vary those practices and procedures from time to time;
 - (ii) engage the services of counsel to aid and assist the Commissioners in the Inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
 - (iii) rent such space for offices and hearing rooms in consultation with the Department of Public Works and according to the practices of the Department;
 - (iv) engage the services of such accountants, engineers, technical advisors or other experts, clerks, reporters and assistants as they may deem necessary or advis-

able, at such rates of remuneration and reimbursement as may be approved by the Treasury Board; and

- (v) exercise all powers conferred upon them by subsection (2) to subsection (4) of section 11 of the Inquiries Act.

3. The Commissioners be authorized to sit at such times and in such places, and to view such locations, both in and outside Canada, as the Chairman may, after consultation with the other Commissioners, from time to time decide; and

4. The Commissioners be authorized to submit interim reports to the Governor in Council from time to time.

The Committee further advise that the Commissioners be directed to submit a final report to the Governor in Council with all reasonable dispatch and file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the Inquiry.

And the Committee further advise that pursuant to section 37 of the Judges Act, the Honourable T Alexander Hickman be authorized to act as a Commissioner and Chairman for the purpose of the said Inquiry.

A classification of expenditures follows:

	\$
Travelling expenses	281

Expenses of the Ottawa Economic Summit 1981

	Estimates	Allotments	Expenditures
	\$	\$	\$
Expenses	5,500,000	5,755,000	6,084,888

Press release dated September 5, 1980.

The Prime Minister, the Right Honourable Pierre Elliott Trudeau, announced today that the next economic Summit meeting of Heads of State or Government of the seven major Western industrialized countries will be held in Ottawa July 20 and 21, 1981. The Ottawa Summit will be the seventh in a series to discuss major economic issues. The Summit group consists of Canada, the Federal Republic of Germany, France, Italy, Japan, the United Kingdom and the United States. The European Community is also represented by the President of the European Council and by the President of the European Commission for matters within the Community's competence. Beginning with the Summit at Rambouillet, France, in November 1975, Summits have been held at Puerto Rico, London, Bonn, Tokyo and Venice.

The economic Summits form part of concerted worldwide efforts to come to grips with the growing complexities of the international economic environment. Cooperation among the seven industrialized Summit countries, which together account for over half the world's production of goods and services and 80% of the output of the industrialized world, is an important element in the search for global economic stability. The Prime Minister, as host and Chairman of the 1981 Summit, will lead discussions which will have an important influence on the directions the participating countries take in the 1980.

All Summits have emphasized the inter relationship of world problems. Economic growth, employment, inflation, energy and the maintenance of a liberal trading environment are all facets of an interdependent world economy. The Summits recognize the close connection between the prosperity of the industrialized countries and of the developing world.

Names of members of commissions and rates of pay—Continued

PRIVY COUNCIL—Continued

Expenses of the Ottawa Economic Summit 1981—Continued

The first Summit meeting at Rambouillet was convened as the world emerged from recession. Subsequent Summits have each had a somewhat different focus. The Puerto Rico, London and Bonn Summits stressed the need for greater coordination of economic policies. Tokyo emphasized the need for structural adjustment, particularly in relation to economic management and the supply of energy. Venice focussed on a comprehensive energy strategy to break the link between economic growth and oil consumption, reaffirmed the fight against inflation, and recognized the need to respond to the worsening plight of the developing countries. The Ottawa Summit can be expected to continue the discussion of inflation and energy and pay special attention to the acute problems of the developing world. Major subjects for review are likely to be the energy strategy put forward at Venice and the evolution of the North-South dialogue. The Prime Minister has already indicated the importance he personally attaches to North-South relations.

Various factors were considered in deciding on Ottawa as the site for the next Summit, including requirements for communications, security, accommodation and the presence of diplomatic representation. This major international meeting of 1981 will focus world attention on Canada's capital.

To organize and manage facilities and arrangements for the Summit, the Prime Minister has designated Canada's Ambassador to the Republic of Korea, Mr Derek H Burney, as Summit Administrator. Ambassador Burney will return from Seoul on October 15 to take up his new duties.

Declaration of the Ottawa Summit

1. We have met at a time of rapid change and great challenge to world economic progress and peace. Our meeting has served to reinforce the strength of our common bonds. We are conscious that economic issues reflect and affect the broader political purposes we share. In a world of interdependence, we reaffirm our common objectives and our recognition of the need to take into account the effects on others of policies we pursue. We are confident in our joint determination and ability to tackle our problems in a spirit of shared responsibility, both among ourselves and with our partners throughout the world.

The Economy

2. The primary challenge we addressed at this meeting was the need to revitalize the economies of the industrial democracies, to meet the needs of our own people and strengthen world prosperity.
3. Since the Venice Summit the average rate of inflation in our countries has fallen, although in four of them inflation remains in double figures. In many countries unemployment has risen sharply and is still rising. There is a prospect of moderate economic growth in the coming year but at present it promises little early relief from unemployment. The large payments deficits originating in the 1979-80 oil price increase have so far been financed without imposing intolerable adjustment burdens but are likely to persist for some time. Interest rates have reached record levels in many countries and, if long sustained at these levels, would threaten productive investment.
4. The fight to bring down inflation and reduce unemployment must be our highest priority and these linked problems must be

tackled at the same time. We must continue to reduce inflation if we are to secure the higher investment and sustainable growth on which the durable recovery of employment depends. The balanced use of a range of policy instruments is required. We must involve our peoples in a greater appreciation of the need for change: change in expectations about growth and earnings, change in management and labour relations and practices, change in the pattern of industry, change in the direction and scale of investment, and change in energy use and supply.

5. We need in most countries urgently to reduce public borrowing; where our circumstances permit or we are able to make changes within the limits of our budgets, we will increase support for productive investment and innovation. We must also accept the role of the market in our economies. We must not let transitional measures that may be needed to ease change become permanent forms of protection or subsidy.
6. We see low and stable monetary growth as essential to reducing inflation. Interest rates have to play their part in achieving this and are likely to remain high where fears of inflation remain strong. But we are fully aware that levels and movements of interest rates in one country can make stabilization policies more difficult in other countries by influencing their exchange rates and their economies. For these reasons, most of us need also to rely on containment of budgetary deficits, by means of restraint in government expenditures as necessary. It is also highly desirable to minimize volatility of interest rates and exchange rates; greater stability in foreign exchange and financial markets is important for the sound development of the world economy.
7. In a world of strong capital flows and large deficits it is in the interests of all that the financial soundness of the international banking system and the international financial institutions be fully maintained. We welcome the recently expanded role of the IMF in financing payments deficits on terms which encourage needed adjustment.
8. In shaping our long term economic policies, care should be taken to preserve the environment and the resource base of our planet.

Relations with Developing Countries

9. We support the stability, independence and genuine non-alignment of developing countries and reaffirm our commitment to cooperate with them in a spirit of mutual interest, respect and benefit, recognizing the reality of our interdependence.
10. It is in our interest as well as in theirs that the developing countries should grow and flourish and play a full part in the international economic system commensurate with their capabilities and responsibilities and become more closely integrated in it.
11. We look forward to constructive and substantive discussions with them, and believe the Cancun Summit offers an early opportunity to address our common problems anew.
12. We reaffirm our willingness to explore all avenues of consultation and cooperation with developing countries in whatever forums may be appropriate. We are ready to participate in preparations for a mutually acceptable process of global negotiations in circumstances offering the prospect of meaningful progress.

Names of members of commissions and rates of pay—*Continued*PRIVY COUNCIL—*Continued*Expenses of the Ottawa Summit 1981—*Continued*Relations with Developing Countries—*Concluded*

13. While growth has been strong in most middle income developing countries, we are deeply conscious of the serious economic problems in many developing countries, and the grim poverty faced especially by the poorer among them. We remain ready to support the developing countries in the efforts they make to promote their economic and social development within the framework of their own social values and traditions. These efforts are vital to their success.
14. We are committed to maintaining substantial and, in many cases, growing levels of Official Development Assistance and will seek to increase public understanding of its importance. We will direct the major portion of our aid to poorer countries, and will participate actively in the United Nations Conference on the Least Developed Countries.
15. We point out that the strengthening of our own economies, increasing access to our markets, and removing impediments to capital flows contribute larger amounts of needed resources and technology and thereby complement official aid. The flow of private capital will be further encouraged in so far as the developing countries themselves provide assurances for the protection and security of investments.
16. The Soviet Union and its partners, whose contributions are meagre, should make more development assistance available, and take a greater share of exports of developing countries, while respecting their independence and non-alignment.
17. We will maintain a strong commitment to the international financial institutions and work to ensure that they have, and use effectively, the financial resources for their important responsibilities.
18. We attach high priority to the resolution of the problems created for the non-oil developing countries by the damaging effects on them of high cost of energy imports following the two oil price shocks. We call on the surplus oil-exporting countries to broaden their valuable efforts to finance development in non-oil developing countries, especially in the field of energy. We stand ready to cooperate with them for this purpose and to explore with them, in a spirit of partnership, possible mechanisms, such as those being examined in the World Bank, which would take due account of the importance of their financial contributions.
19. We recognize the importance of accelerated food production in the developing world and of greater world food security, and the need for developing countries to pursue sound agricultural and food policies; we will examine ways to make increased resources available for these purposes. We note that the Italian Government has in mind to discuss within the European Community proposals to be put forward in close cooperation with the specialized UN institutions located in Rome for special action in this field primarily directed to the poorest countries.
20. We are deeply concerned about the implications of world population growth. Many developing countries are taking action to deal with that problem, in ways sensitive to human values and dignity; and to develop human resources, including technical and managerial capabilities. We recognize the importance of these issues and will place greater emphasis on international efforts in these areas.

Trade

21. We reaffirm our strong commitment to maintaining liberal trade policies and to the effective operation of an open multilateral trading system as embodied in the GATT.
22. We will work together to strengthen this system in the interest of all trading countries, recognizing that this will involve structural adaptation to changes in the world economy.
23. We will implement the agreements reached in the Multilateral Trade Negotiations and invite other countries, particularly developing countries, to join in these mutually beneficial trading arrangements.
24. We will continue to resist protectionist pressures, since we recognize that any protectionist measure, whether in the form of overt or hidden trade restrictions or in the form of subsidies to prop up declining industries, not only undermines the dynamism of our economies but also, over time, aggravates inflation and unemployment.
25. We welcome the new initiative represented by the proposal of the Consultative Group of Eighteen that the GATT Contracting Parties convene a meeting at Ministerial level during 1982, as well as that of the OECD countries in their programme of study to examine trade issues.
26. We will keep under close review the role played by our countries in the smooth functioning of the multilateral trading system with a view to ensuring maximum openness of our markets in a spirit of reciprocity, while allowing for the safeguard measures provided for in the GATT.
27. We endorse efforts to reach agreement by the end of this year on reducing subsidy elements in official export credit schemes.

Energy

28. We are confident that, with perseverance, the energy goals we set at Venice for the decade can be achieved, enabling us to break the link between economic growth and oil consumption through structural change in our energy economies.
29. Recognizing that our countries are still vulnerable and energy supply remains a potential constraint to a revival of economic growth, we will accelerate the development and use of all our energy sources, both conventional and new, and continue to promote energy savings and the replacement of oil by other fuels.
30. To these ends we will continue to rely heavily on market mechanisms, supplemented as necessary by government action.
31. Our capacity to deal with short-term oil market problems should be improved, particularly through the holding of adequate levels of stocks.
32. In most of our countries progress in constructing new nuclear facilities is slow. We intend in each of our countries to encourage greater public acceptance of nuclear energy, and respond to public concerns about safety, health, nuclear waste management and non-proliferation. We will further our efforts in the development of advanced technologies, particularly in spent fuel management.
33. We will take steps to realize the potential for the economic production, trade and use of coal and will do everything in our power to ensure that its increased use does not damage the environment.

Names of members of commissions and rates of pay—*Concluded*

PRIVY COUNCIL—*Concluded*

Expenses of the Ottawa Summit 1981—*Concluded*

Energy—*Concluded*

34. We also intend to see to it that we develop to the fullest possible extent sources of renewable energy such as solar, geothermal and biomass energy. We will work for practical achievements at the forthcoming United Nations Conference on New and Renewable Sources of Energy.
35. We look forward to improved understanding and cooperation with the oil exporting countries in the interests of the world economy.

East-West Economic Relations

36. We also reviewed the significance of East-West economic relations for our political and security interests. We recognized that there is a complex balance of political and economic interests and risks in these relations. We concluded that consultations and, where appropriate, coordination are necessary to ensure that, in the field of East-West relations, our economic policies continue to be compatible with our political and security objectives.
37. We will undertake to consult to improve the present system of controls on trade in strategic goods and related technology with the USSR.

Conclusion

38. We are convinced that our democratic, free societies are equal to the challenges we face. We will move forward together and with all countries ready to work with us in a spirit of cooperation and harmony. We have agreed to meet again next year and have accepted the invitation of the President of the French Republic to hold this meeting in France. We intend to maintain close and continuing consultation and cooperation with each other.

A classification of expenditures follows:

	\$
Salaries and wages	166,963
Transportation and communications.....	1,847,428
Information	325,966
Professional and special services	3,162,903
Rental.....	198,572
Purchased, repair and upkeep	64,034
Utilities, materials and supplies.....	200,539
Acquisition of equipment and furniture	112,858
All other expenditures	5,625
	<u>6,084,888</u>

Public Service Staff Relations Board

Names of full-time members of the Board: J H Brown, Chairman, J M Cantin, Vice-Chairman, M Falardeau-Ramsay, Deputy-Chairman, D H Kates, Deputy-Chairman, L Mitchell, Deputy-Chairman, members: C A Edwards, S Frankel, J Galipeault, J C Mayes, D G Pyle and R Steward.

Part-time members of the Board: R D Abbott, G W Adams, D M Beatty, G G Brent, H D Brown, A W R Carrothers, G DesCôteaux, R Doucet, P Garant, M Garneau, P A Lachapelle, D MacLean, E Moalli, K E Norman, J D O'Shea, M Saltman, C G Simmons and J F W Weatherill.

Per diem for part-time members is \$300 for each day they are engaged in work of the Board and reasonable accountable expenses incurred in connection therewith.

TRANSPORT

Under provision of the Canada Shipping Act, a formal investigation was held into the collision of the "Cape Beaver" and "Margaret Jane". Commissioner, Justice A Gordon Cooper received no remuneration; Michael S Ryan, Commission Counsel received \$75 per hour; Thomas H Goodyear and Clarence Savoie, Assessors, received \$200 per diem plus expenses.

Under provision of the Canada Shipping Act, a formal investigation was held into the sinking of the "Arctic Explorer": Commissioner, Justice John W Mahoney received no remuneration; Eric C Facey, Commission Counsel received \$80 per hour; Hyman A Shenker, Frederic S Minnikin and William Crook, Assessors, received \$250 per diem plus expenses.

Under provision of the Canada Shipping Act, a formal investigation was held into the fire aboard the "Hudson Transport" on December 25, 1981. Commissioner, Justice James K Hugessen received no remuneration; B M Deschênes, Commission Counsel received \$125 per hour; J Augustin Dionne and John Deluca, Assessors, received \$250 per diem plus expenses.

Canadian Transport Commission

The Commission was established under Part I of the National Transportation Act, 1966-67, c 69, s 2, and consists of not more than seventeen members appointed by the Governor in Council.

Section 6(6) of the Act provides that each commissioner be paid a salary for his services as the Governor in Council may from time to time determine.

Members: M D Armstrong Ottawa Ont, R Azzie Ottawa Ont, E J Benson Ottawa Ont, J L Bourret Ottawa Ont, J A L G Drainville Ottawa Ont, Y Dube Ottawa Ont, J T Gray Ottawa Ont, D H Jones Ottawa Ont, P Langlois Ottawa Ont, J Magee Ottawa Ont, J M McDonough Saskatoon Sask, R J Orange Ottawa Ont, A M Trahan Ottawa Ont, J F Walter Ottawa Ont, B R Wolfe Saskatoon Sask.

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of: D M Thompson Chairman, D T McFarlane Deputy-Chairman, J H Brehaut, J M Favreau, A M MacFarlane, M D Cameron, Y Carron, C E Stewart, members.

The Pension Review Board consisted of: R N Jutras Chairman, W P Power Deputy-Chairman, D A Knight ad hoc member (reappointed April 1, 1981), G A MacKay ad hoc member (reappointed June 2, 1981), J R Ménard, F O Plant, N A Pimlott, members.

The Canadian Pension Commission consisted of: Dr R B Mitchell Chairman, H J Clarke Deputy-Chairman, P Boyce, A Chatwood, J Ferguson, P J Flynn, Dr Y Gadbois, J C A Garneau, C L Glibbery, R M J LaBrosse, Dr G LaSalle, C Legault, M M MacDonald, M L MacFarlane, R M McDonald, H B Mersereau, J B Morison, Y Paré, E Poirier, F I Ritchie, M Théoret, J R Tremblay, commissioners.

THE BUREAU OF PENSIONS ADVOCATES PROGRAM

L T Aiken, Chief Pensions Advocate.

*Expenses only.

Special distribution of expenditures maintained under authority of Treasury Board

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE				
Department				
ADMINISTRATION PROGRAM				
Vote 1—Program expenditures—				
Salaries, wages and other personnel	21,079,998		21,013,060	
Salary adjustment reserve	27,002			
Temporary help services	161,000		151,815	
Other operating costs	12,678,000		12,600,058	
Summer Youth Employment Program	21,888		21,888	
Management Accountability Projects	555,000		544,501	
Summer youth employment program	94,507		89,149	
	34,617,395		34,420,471	
Statutory items	3,075,975		3,075,975	
	37,693,370		37,496,446	
AGRI-FOOD DEVELOPMENT PROGRAM				
Vote 5—Operating expenditures—				
Salaries, wages and other personnel	123,007,900		122,406,345	
Temporary help services	220,500		183,218	
Personal service contracts	209,500		131,437	
Contract Research				
Other	3,916,000		3,553,540	
Processing, distributing and retailing	900,000		774,335	
Energy research and development projects	250,000		194,025	
Agricultural Products Board—Other operating costs	3,145,353		3,114,526	
Agriculture Revolving Fund—Other operating cost	108,000		51,088	
Other operating costs	34,484,703		34,484,703	
Summer Youth Employment Program	1,049,598		1,047,655	
Energy R & D (New Energy Program)				
New Liquid Fuels	675,000		178,652	
Conservation	900,000		809,028	
Renewables	288,144		288,144	
P E I Comprehensive Development Plan				
Salaries, wages and other personnel	562,000		535,265	
Other operating costs	168,000		89,707	
	169,884,698		167,841,668	
Vote 10—Capital expenditures—				
Office—Laboratory Building, Kentville, N.S.	211,991		211,991	
Office—Laboratory Building, St Jean, Que.	261,023		261,023	
Office—Laboratory Building Planning Costs, Summerland, B.C.	40,000		37,437	
Meat Research Laboratory, Lacombe, Alta.	129,770		119,598	
Corrals and Feedlots, Lethbridge, Alta.	495,000		481,496	
Office Services Building, St Joseph, NB	384,000		383,788	
Agriculture Revolving Fund	441,986		405,043	
Federal Building Retrofit Program	40,000		39,427	
Equipment and other minor capital	10,106,730		10,106,730	
	12,110,500		12,046,533	
Vote 15—Grants and contributions—				
Grants—				
Agriculture research in universities and other scientific organizations in Canada	1,326,000		1,326,000	
Grants to assist in the marketing of agricultural products	20,000		20,000	
Canadian Horticultural Council	8,400		8,400	
Royal Agricultural Winter Fair, Toronto	100,000		100,000	
Canadian Western Agribition, Regina	50,000		50,000	
Le Salon international de l'agriculture et de l'alimentation	50,000		50,000	
Canadian Council on 4-H Clubs	36,000		36,000	
Canadian National Livestock Record	50,000		50,000	
Federated Women's Institutes of Canada	10,000		10,000	
Canadian Plowing Council	10,000		10,000	
Grant to Canadian Jersey Cattle Club				25,000
Grant to Canadian Limousin Association			5,000	5,000
Grant to Ontario Plowman's Association			100,000	100,000
Contributions—				
Canadian Agricultural Research Council			60,000	59,824
Contribution to the Province of Newfoundland for the construction of an extension to the St John's West Research Station			550,000	249,148
Canada's fee for membership in the International Commission on Irrigation and drainage			3,000	3,000
Canada's fee for membership in the International Society for Horticultural Science			2,500	1,691
Contribution to Organization for Economic Co-operation and Development			20,000	18,032
Producer groups towards the cost of construction or regular cold storages, frost free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages in accordance with terms and conditions prescribed by the Governor in Council			3,050,000	3,048,167
Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs			2,048,000	2,011,647
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto			115,000	94,066
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs			190,200	181,235
Canada Grains Council			92,068	92,068
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties or commercial production			750,000	726,272
Agriculture Canada's fee for membership in the International Dairy Federation of Canada			15,000	14,496
Commonwealth Agricultural Bureaux			659,000	652,798
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in access of the minimum provision of the Agricultural Stabilization Act			334,858,000	331,909,072
Feed Freight Assistance Adjustment Fund—Contributions to producers, producer groups, agricultural industry groups research institutes, universities and provinces in accordance with Federal-Provincial agreements with the Provinces of Quebec, Ontario and British Columbia to develop and implement programs to encourage and improve feed production, marketing, handling storage and use of both feed grains and forage			9,215,000	9,215,000
Canada Safety Council in Support of National Farms Safety Week			4,000	4,000
Contribution to Canfam Co-operative Services to assist in the transition to a joint-venture company			1,000,000	1,000,000
Summer Youth Employment Program			917,429	855,545
Contributions to Canadian Commercial organizations, industry asso-				

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
AGRICULTURE—Continued					
AGRI-FOOD DEVELOPMENT PROGRAM—Concluded					
Vote 15—Concluded					
Contributions—Concluded					
ciations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural food products	197,932	173,929	ment—Adjustment in accordance with terms and conditions approved by the Governor in Council	20,894,190	1,095
Compensation to producers of wheat, oats, corn and barley for losses incurred as a result of the Canadian Embargo on grain Sales to the Soviet Union (USSR) during the period January 4, 1980 through July 31, 1980	80,490,000	79,244,790	Canada's fee for membership in the Office international des épizooties	35,500	34,905
Payments of financial assistance to beef, dairy and sheep producers in drought areas of British Columbia, Alberta, Saskatchewan, Manitoba and Northwestern Ontario	125,000	102,230	Canadian Veterinary Medical Association	5,000	3,227
Contribution to the Canadian Chianina Association	5,000	5,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	4,506,791	2,921,962
Contribution to Gainers Inc in order to maintain Canadian ownership of B C Turkeys	365,000	363,000	Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	123,210	123,210
Emergency Herd Maintenance Assistance Program	20,000	12,320	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	6,500	500
Contribution to Les Fermes Noreau to assist in the establishment of an apple tree root stock and production facility in the province of Quebec	120,000		Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10,000	
Contribution to Canadian Co-operative Implements Limited	6,440,000	6,438,504	Summer Youth Employment Program	112,054	107,389
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under Federal-Provincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	1,000,000	593,899		25,693,245	3,192,288
Contribution towards the Federal Development Strategy for Prince Edward Island	184,000	141,946	Statutory items (including Race track Supervision Revolving Fund)	17,580,050	17,550,382
Contribution to the Ontario Institute for Studies in Education	5,000	5,000		189,119,496	166,136,861
Frozen—Contribution to a market promotion organization to promote the sale of Canadian Seed Potatoes	242,000		CANADIAN GRAIN COMMISSION PROGRAM		
	444,533,529	439,007,079	Vote 35		
Statutory items	249,344,421	249,344,421	Program expenditures—		
	875,873,148	868,239,701	Salaries, wages and other personnel ..	24,315,070	22,976,995
			Salary adjustment reserve	206,230	
			Other operating costs	4,124,900	3,971,929
			Weight scale recorders	148,000	27,559
			Other capital	425,000	410,255
				29,219,200	27,386,738
			Contributions—		
			Canada's fee for membership in the International Association for cereal Chemistry	3,500	3,397
			Statutory items	3,582,712	3,582,712
				32,805,412	30,972,847
			Total, Department	1,135,491,426	1,102,845,855
			Canadian Dairy Commission		
			Vote 40—Program expenditures—		
			Salaries, wages and other personnel	1,903,599	1,714,083
			Personal service contracts	25,000	20,479
			Product research and development	1,374,000	1,216,044
			Other operating costs	1,629,000	1,303,028
			Salary adjustment reserve	15,401	
				4,947,000	4,253,634
			Canadian Livestock Feed Board		
			Vote 45—Operating expenditures—		
			Salaries, wages and other personnel	721,000	652,529
			Temporary help services	2,000	1,598
			Other operating costs	389,000	380,687
				1,112,000	1,034,814
			Vote 50—Contributions—		
			Freight Assistance on feed grains including assistance on respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	16,100,000	15,145,633
			Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern		

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Concluded					
Canadian Livestock Feed Board—Concluded					
Vote 50—Contributions—Concluded					
Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills.....	600,000	557,896	Contribution to the Canadian National Organization for the International Switching Symposium	10,000	10,000
Contributions to operators for the construction of new inland elevator facilities in feed grain deficient areas of Eastern Canada and British Columbia	1,100,000	443,988	Contributions under the Industry Investment Stimulation Program of the Telidon Program	6,189,000	6,188,328
Contributions to elevator operators for expansion of feed grain storage capacity at excoting inland elevators in feed grain deficient areas of Eastern Canada and British Columbia	600,000	321,243	Contribution to the Canadian Captioning Development Agency	200,000	200,000
	18,400,000	16,468,760	Summer Youth Employment	151,087	129,973
	19,512,000	17,503,574	Frozen allotment	511,000	
Grand total	1,159,950,426	1,124,603,063	22,569,787	21,585,828	
			Statutory items (including Government Telecommunications Agency Revolving Fund)	18,244,148	10,447,737
				152,454,035	142,999,836
ARTS AND CULTURE PROGRAM					
Vote 15—Operating expenditures—					
Salaries and wages			2,344,050	2,247,497	
Operating costs			2,165,142	1,975,720	
Temporary help services			91,000	72,992	
Personal service contracts			215,500	190,117	
Federal cultural policy task force			1,821,308	1,794,612	
			6,637,000	6,280,938	
COMMUNICATIONS					
Department					
COMMUNICATIONS PROGRAM					
Vote 1—Operating expenditures—					
Salaries and wages	55,497,947	55,424,404			
Operating costs	28,485,953	28,480,796			
Temporary help services	419,500	404,294			
Personal service contracts	1,822,000	1,809,649			
Bid support	1,500,000	1,490,071			
Anik-B Lease	1,650,000	1,636,833			
Space subsystems	2,485,000	2,480,301			
	91,860,400	91,726,348			
Vote 5—Capital expenditures—					
Salaries and wages	762,156	479,617			
Salary adjustment reserve	3,685				
Capital costs	6,575,159	6,553,070			
Anik-B projects	1,257,000	1,249,713			
Telidon	11,150,000	10,925,823			
Building Retrofit Program	26,500	26,500			
Propane Vehicle Program	5,200	5,200			
	19,779,700	19,239,923			
Vote 10—Grants and contributions—					
Grant—					
Canadian Radio Technical Planning Board	15,000	15,000			
Contributions—					
Contributions to support research conferences, seminars, etc.	25,000	15,000			
Contribution to Bell Canada—Thin route service	50,000	39,875			
Contributions under the Northern Communications Assistance Program	525,000	330,295			
Contribution to the Canadian Law Information Council	50,000	50,000			
Contribution to the International Telecommunications Union	2,369,000	2,140,588			
Contribution to Telesat Canada for acquisition of Anik-D Spacecraft....	2,768,300	2,767,569			
Contribution to the Canadian Subcommittee for the International Special Committee on radio interference	10,000	6,798			
Contribution to the ITU Regional Administration Radio Conference on Broadcasting Satellites	9,700	5,702			
Contribution to the European Space Agency in respect to the large satellite program	9,686,700	9,686,700			
Vote 20—Grants and contributions—					
Grants—					
Fathers of Confederation Building Trust	1,438,548	1,438,548			
Arts and Cultural Service Organizations and Activities Research and Support Grants	893,000	893,000			
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	1,081,000	1,021,078			
Grants to Canadian non-profit cultural organization and institutions for deficit reduction, management development and for special cultural activities of national significance	6,236,500	6,234,406			
Contributions—					
Contributions to Canadian non-profit cultural organization and institutions for management development and capital assistance	8,300,452	8,300,452			
Contributions for the development of the Canadian Book Publishing Industry	7,400,000	7,330,838			
Summer Youth Employment	214,054	201,966			
Frozen allotment	1,209,000				
Statutory item	26,772,554	25,420,288			
	431,000	431,000			
	33,840,554	32,132,226			
Total, Department	186,294,589	175,132,062			
Canada Council					
Vote 30—Payment to the Canada Council					
	52,941,000	52,941,000			
Canadian Broadcasting Corporation					
Vote 35—Operating expenditures					
Vote 40—Working capital	598,618,680	598,618,680			
Vote 45—Capital expenditures	6,000,000	6,000,000			
	60,000,000	60,000,000			
	664,618,680	664,618,680			
Canadian Film Development Corporation					
Vote 50—Payments to the Canadian Film Development Corporation					
	1,137,772	1,137,772			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ENERGY, MINES AND RESOURCES					
Department					
ADMINISTRATION PROGRAM					
Vote 1—Program expenditures—			In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	910,000	243,884
Personnel costs	11,402,212	11,360,675	Contributions to New Brunswick Electric Power Commission representing repayment of interest paid to Canada under a loan to the Commission in support of construction of the Lepreau Nuclear Power Station	33,144,981	33,144,981
Operating costs	8,148,000	8,121,485	Contribution to the International Energy Agency in support of an international conference on coal science	10,000	10,000
Special allotments	263,000	260,244	In support of renewable energy and energy conservation demonstration projects	52,000	31,553
Capital costs	892,000	891,691	In support of federal-provincial agreements for the development of new technologies related to renewable and non-conventional sources of energy and energy conservation ..	13,000,000	5,723,027
Reserved allotments	82,400		In support of municipal energy management program	2,840,000	
Less: revenue recoveries allotment	5,012,000	5,011,790	In support of a low cost energy conservation initiatives by private sector organizations	450,000	370,140
	15,775,612	15,622,305	In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,479,769	141,562
Statutory items	1,713,975	1,713,975	In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	31,950,000	19,419,033
	17,489,587	17,336,280	In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation ..	3,500,000	57,267
ENERGY PROGRAM					
Vote 5—Operating expenditures—			In support of stimulating the wider application of conservation and renewable energy opportunities in Prince Edward Island	1,400,000	1,017,162
Salary adjustment reserve	1,932,000		In support of a program to develop and demonstrate technology for the production of ethanol from cel-lulosics at the pilot plant scale	200,000	172,940
Personnel costs	25,089,000	24,475,489	In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gas-ification	325,000	150,654
Operating costs	30,132,660	27,028,971	Contribution to the Secondary Resources Development Council in support of improved advisory and communications services to the community based at source recycling sector in Canada	50,000	50,000
Special allotments	3,368,640	2,893,445	Reserved allotments	7,240,000	
Energy Research and Development and National Energy Program	20,079,000	14,873,513	In support of student summer and youth employment in respect of the Summer Canada Student Program ..	44,035	32,428
Reserved allotments	8,664,700			147,273,035	93,747,198
	89,266,000	69,271,418	Vote 20—Payments to refiners and other importers of crude oil and petroleum products	5,158,700,000	3,456,404,898
Vote 10—Capital expenditures—			Vote 25—Payment to Alberta for energy research and development projects in accordance with terms and conditions approved by the Governor in Council	24,000,000	24,000,000
Capital costs	2,504,000	2,375,836	Vote 30—Uranium Canada Limited—Operating expenditures	185,000	55,205
Reserved allotments	9,338,000		Vote 35b—Canadian Home Insulation Program	65,000,000	42,995,000
	11,842,000	2,375,836			
Vote 15—Grants and contributions—					
Grants—					
University of Calgary for the Energy Resources Institute	125,000	125,000			
Grant to Memorial University for an Oil and Gas Camp	2,500	2,500			
Hydro Quebec Research Institute to aid in electrical energy research	163,000	162,500			
Solar Energy Society of Canada	10,000	10,000			
Brace Research Institute of McGill University	5,000	5,000			
Biomass Energy Institute Inc.	5,000	5,000			
Contributions—					
Canada's share of the expenses of the International Executive Council World Energy Conference	24,000	21,582			
Contribution to the Summer Canada Project Enercentre Extension	55,000	53,000			
Membership in the World Petroleum Congress Canadian Association	1,000	1,000			
Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	383,000				
In support of a workshop on "Frontier Oil and Gas Development—The Decade Ahead"	3,750	2,593			
Petro-Can for purpose of participating in the study of special coal liquification option in Cape Breton ..	250,000				
In support of the development and commercialization of new coal utilization technology	550,000	372,549			
Payment to New Brunswick Power Commission re: Colson Cove Plant ..	25,000,000	13,667,596			
Federal share of the Canadian Electrical Association research and development program	1,700,000	1,700,000			
Nova Scotia Tidal Power Corporation Annapolis River Tidal Power Project	12,500,000	12,500,000			
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	3,200,000	1,552,400			
In support of solar heating demonstration projects	3,700,000	3,001,847			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
ENERGY, MINES AND RESOURCES—Concluded					
ENERGY PROGRAM—Concluded					
<i>Vote 35b—Concluded</i>					
Statutory item	195,000,000	95,295,478	Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of the Federal Government's share of a technical and economic evaluation of several heavy oil upgrading processes	10,000	10,000
	260,000,000	138,290,478			
Vote 40b—Home Insulation Program	1,075,000	1,005,000	Alberta Oil Sands Technology and Research Authority (AOSTRA) in support of a study that might lead to the establishment of a Tar Sand Demonstration Centre	150,000	150,000
Statutory item	3,225,000	4,851,064	European Space Agency	1,488,000	1,284,669
	4,300,000	5,856,064	International Seismological Centre	20,000	20,000
Vote 45b—Canada Oil Substitution Program	67,625,000	2,876	Canadian Committee for the Inter Union Commission on the Lithosphere	4,000	3,174
Statutory item	202,875,000	141,143,200	Membership, Pan-American Institute of Geography and History ..	37,000	37,000
	270,500,000	141,146,076	In support of Summer Canada Project in St John's, Nfld	10,000	10,000
Statutory items (including Petroleum Compensation Revolving Fund)	774,788,217	(3,040,325,156)		4,993,188	4,732,899
	6,740,854,252	890,822,017			
MINERALS AND EARTH SCIENCES PROGRAM					
<i>Vote 55</i>					
Operating expenditures—			Vote 60—Capital expenditures—		
Personnel costs	86,115,980	86,069,555	Capital costs	11,309,821	10,944,860
Summer Canada personnel costs	259,407	232,714	Statutory items	12,738,403	12,738,403
Operating costs	49,257,734	49,062,327		175,610,223	173,684,312
Energy Research and Development—			Total, Department	6,933,954,062	1,081,842,609
Operating	6,050,612	6,034,477			
Special allotments	4,885,078	3,869,077			
	146,568,811	145,268,150			
Grants and contributions—					
<i>Grants—</i>					
Queen's University for the Centre for Resource Studies	50,000	50,000	Atomic Energy Control Board		
Canadian National Committee of the World Mining Congress	2,000	2,000	Vote 65—Program expenditures	15,110,001	14,448,101
Canadian Advisory Committee on Rock Mechanics	3,000	3,000	Statutory item	1,113,528	1,113,528
Canadian Mineral processors	1,000	1,000		16,223,529	15,561,629
Grants to assist in defraying the costs of scientific conferences in the geological sciences	20,000	20,000			
Canadian Geoscience Council	11,000	11,000	Atomic Energy of Canada Limited		
Canadian Committee of the International Geological Correlation Program	12,000	12,000	Vote 70—Operating expenditures	255,298,000	255,227,531
Canadian Society for Remote Sensing	10,000	10,000	Vote 75—Capital expenditures	30,657,000	28,707,000
Canadian Institute of Surveying	30,000	30,000		285,955,000	283,934,531
Pan-American Institute of Geography and History	1,000	1,000			
In aid of earth sciences, energy and minerals research	1,398,000	1,398,000	National Energy Board		
			Vote 90—Program expenditures—		
<i>Contributions—</i>					
Province of Newfoundland in respect of the Mineral Development Agreement with terms and conditions approved by the Governor in Council	1,373,188	1,373,188	Salaries and wages	12,662,000	12,533,584
Queen's University to conduct studies in resource policy analysis	75,000	75,000	Other operating costs	2,764,000	2,538,048
Nova Scotia mineral development program	100,000	90,944	Special reserve for purchase of word processing equipment	50,000	50,000
IEA Services Ltd of Great Britain in support of Canada's share of the cost of research to be conducted pursuant to the Coal Research Implementing Agreement of the International Energy Agency	133,000	86,024	Temporary help services	15,000	13,574
United States Department of Energy in support of the IEA Implementing Agreement on Coal/Oil and Coal/Liquid Mixtures Technology Utilization	55,000	54,900	Personal service contracts	20,000	20,000
				15,511,000	15,155,206
			Statutory item	1,907,000	1,907,000
				17,418,000	17,062,206
			Grand total	7,253,550,591	1,398,400,975
			ENVIRONMENT		
			ADMINISTRATION PROGRAM		
			<i>Vote 1</i>		
			Program expenditures—		
			Salaries and wages	22,670,058	22,637,775
			Other operating costs	8,825,890	8,820,878
			IMPAC (Salaries and operating)	1,425,000	1,424,831
			Career oriented student employment program	24,624	24,624
			Temporary help services	416,000	408,728
			Personal service contracts	212,000	208,884
				33,573,572	33,525,720
			Grants and contributions—		
			<i>Grants—</i>		
			Canadian Association of Geographers	7,000	6,500
			International Geographical Union ..	1,910	1,874

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments		Expenditures			Allotments		Expenditures	
	\$		\$			\$		\$	
ENVIRONMENT—Concluded									
ADMINISTRATION PROGRAM—Concluded									
Vote 1—Concluded									
Contributions—									
Canadian Council of Resource and Environment Ministers in an amount equal to one third of its operating budget		132,582		86,470	Flood Damage Reduction Studies and Flood Risk Mapping	1,859,000		1,653,661	
Summer Canada Student Employment Program Federal Projects Stream		43,046		41,922	Quebec Hydrometric Agreement	872,000		871,089	
		184,538		136,766	Quebec James Bay Agreement	80,000		47,960	
Statutory items		3,523,135		3,523,135	Canada/Ontario Great Lakes Water Quality	1,200,000		1,197,978	
		37,281,245		37,185,621	Waterfowl Crop Depredation	650,000		493,722	
					Convention in trade of Rare and Endangered Species	22,000		21,588	
					Forest Engineering Research Institute of Canada	1,400,000		1,400,000	
					National Swedish Board for Energy Source Development	25,000			
					Contribution to FORINTEK Canada Corporation	2,300,000		2,300,000	
						17,846,173		17,319,701	
					Statutory items	25,014,849		25,014,849	
						333,454,377		327,762,700	
ENVIRONMENTAL SERVICES PROGRAM									
Vote 5—Operating expenditures—									
Salaries and wages	170,971,700		170,069,315		PARKS CANADA PROGRAM				
Career oriented student employment program	1,442,727		1,441,993		Vote 20—Operating expenditures—				
Energy Research and Development Salaries	120,000		35,552		Salaries, wages and allowances	99,377,948		99,297,682	
Energy Research and Development Operating	7,836,000		7,772,766		Career Oriented Summer Employment Program	141,588		127,491	
Temporary help services	764,500		710,635		Summer Youth Employment Program ..	961,035		932,372	
Personal service contracts	1,461,400		1,189,843		Operating costs	38,430,552		38,289,151	
Arctic Marine Program—Research and Development	359,800		273,283		Temporary help services	467,000		448,791	
Ocean Station PAPA (Salaries)	255,000		136,573		Personal service contracts	172,000		171,428	
Ocean Station PAPA (Operating)	4,818,000		4,143,223		Purchase of operating services	1,534,000		1,533,999	
Other operating costs	78,194,226		77,250,337		Forest Fire Suppression Including Search and Rescue	2,814,000		2,808,357	
	266,223,353		263,023,520		International Peace Garden in Manitoba	30,000		30,000	
Vote 10—Capital expenditures—									
Other capital costs	24,179,002		22,222,488		National and Provincial Parks Association	15,000		15,000	
Energy Research and Development	191,000		182,142		Federal/Provincial Parks Conference ..	11,500		11,500	
	24,370,002		22,404,630		International Union for Conservation of Nature and Natural Resources	90,000		90,000	
Vote 15—Grants and contributions—									
Grants—									
Federation of Associations on the Canadian Environment	5,000		5,000		World Heritage Fund	80,000		76,143	
Meteorological Research	359,200		356,243		Co-operating Associations	250,000		250,000	
Canadian Meteorological and Oceanographic Society	16,000		16,000		Aurora and District Historical Society ..	10,000		10,000	
Water Resources Research	250,000		250,000		Endowment Fund, Heritage Canada Foundation	1,180,000		1,180,000	
Canadian Committee—Water Pollution Research	2,000		2,000		Oil and Gas Exploration	330,000		330,000	
Canadian Wildlife Federation	10,000		10,000		Blackstone Park	10,000		10,000	
Canadian Nature Federation	10,000		10,000		Banff Townsite	10,000		10,000	
Creston Valley Wildlife Management Scholarships	75,000		75,000		Jasper Townsite	10,000		10,000	
Federal—Provincial Committee on Humane Trapping	25,000		25,000			145,924,623		145,631,914	
Canadian Forestry Association	50,000		50,000		Vote 25—Capital expenditures—				
Commonwealth Forestry Institute	8,000		8,000		Capital costs	100,609,000		99,685,616	
Festival of Forestry	5,000		5,000		Energy Conservation Retrofit Project ..	75,000		74,913	
Grants to Universities for specific forestry research projects	292,000		291,990			100,684,000		99,760,529	
Contributions—									
Summer Canada Student Employment Program—Federal Projects Stream	951,973		922,603		Vote 30—Payments to the National Battlefield Commission				
Organization for Economic Co-operation and development	52,000		49,595			1,413,000		1,413,000	
Membership Fee—World Meteorological Organization	580,000		569,109		Statutory items	15,158,351		15,158,351	
BC—Fraser River flood control	4,368,100		4,368,020			263,179,974		261,963,794	
BC—Okanagan River Basin	370,000		348,079			633,915,596		626,912,115	
Saskatchewan—Qu'Appelle Valley ..	631,500		631,499		EXTERNAL AFFAIRS				
Quebec—Basse Côte Nord Ecological Studies	251,500		251,440		Department				
Quebec—Montreal Area flood control	850,000		850,000		CANADIAN INTERESTS ABROAD PROGRAM				
Federal-Provincial Water Resources Projects	265,900		229,125		Vote 1—Operating expenditures—				
					Salary adjustment reserve	2,978,468			
					Salaries and wages	122,012,932		118,668,653	
					Temporary help services	73,500		64,786	
					Personal service contracts	926,000		388,362	
					Employee relocations	1,348,000			
					Operating expenditures	177,201,155		159,403,808	
						304,540,055		278,525,609	
					Vote 5—Capital expenditures—				
					Capital expenditures	22,135,000		21,055,625	
					Long Range Capital Program	21,644,000		20,003,975	
						43,779,000		41,059,600	

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
EXTERNAL AFFAIRS—Continued					
Department—Concluded					
Vote 10—Grants and contributions.....	112,171,210	99,780,530	benefit of recipients in developing countries, or to international development institutions	222,710,221	213,737,578
Statutory items	11,482,312	11,482,312	International Planned Parenthood Federation	4,200,000	4,200,000
	471,972,577	430,848,051	North-South Institute	375,000	375,000
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND					
Statutory item	3,690,205	(710,517)	Grants to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries	108,000	107,790
WORLD EXHIBITIONS PROGRAM					
Vote 25—Program expenditures and contributions—			Development assistance to international non-governmental organizations in support of programs and projects	1,968,635	1,968,635
Salary adjustment reserve	19,000		United Nations Relief and Works Agency for Palestine Refugees in the Near East	2,900,000	2,900,000
Salaries and wages	201,000	169,725	United Nations High Commissioner for Refugees	4,000,000	4,000,000
Operating expenditures	2,161,000	2,182,962	Humanitarian assistance to countries, their agencies and persons in such countries, to international institutions and to Canadian and International non-governmental organizations for operations and general programs and specific programs, projects and appeals	11,650,000	11,647,600
	2,381,000	2,352,687	United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Pakistan	3,000,000	3,000,000
Statutory item	34,000	34,000	United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Sudan	1,600,000	1,600,000
	2,415,000	2,386,687	United Nations High Commissioner for Refugees as humanitarian assistance for refugees in Somalia	1,500,000	1,500,000
Total, Department.....	478,077,782	432,524,221	International Committee of the Red Cross for humanitarian assistance in Africa	2,000,000	2,000,000
Canadian International Development Agency					
Vote 30—Operating expenditures—			Commonwealth scholarships and fellowships	3,600,000	3,430,124
Operating costs	11,310,200	11,131,646	CIDA scholarships to Canadians for studies related to international development assistance	400,000	400,000
Salaries and wages	33,000,000	32,538,544	Scholarships to Zimbabwe students	15,000	4,928
Temporary help services	200,000	174,585	Canadian-Polish Congress as aid to the people affected by social unrest in Poland	100,000	100,000
Personal service contracts	242,000	201,499	Contributions—		
Transfer from TB Vote 30—Implementation Assistance Program	637,000	631,302	Contributions to international development institutions in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	1,475,000	1,439,540
	45,389,200	44,677,576	Mennonite Central Committee Food Bank	2,000,000	2,000,000
Vote 35—Grants and contributions—			Canadian University Service Overseas	12,843,700	12,843,700
Grants—			World University Service of Canada		
Development assistance to developing countries and their agencies, institutions in such countries and to or on behalf of persons in or from such countries and for special administrative expenses directly related thereto	283,509,496	281,750,973	Zimbabwe	1,057,420	1,057,420
United Nations Development Program	47,000,000	47,000,000	Canada World Youth	5,375,000	5,375,000
United Nations Children's Fund	11,000,000	11,000,000	Canadian Executive Service Overseas	2,000,000	2,000,000
International Institute of Tropical Agriculture	1,425,000	1,425,000	Contributions to Canadian non-governmental organizations in support of development assistance programs and projects	63,186,644	63,172,007
International Rice Research Institute	1,425,000	1,425,000	Contributions to international non-governmental organizations in support of development assistance programs and projects	5,938,884	5,938,884
International Maize and Wheat Improvement Centre	1,425,000	1,425,000	Contributions to Canadian non-governmental organizations and com-		
United Nations Fund for Population Activities	8,700,000	8,700,000			
Commonwealth Fund for Technical Co-operation	11,000,000	11,000,000			
International Centre of Tropical Agriculture	1,275,000	1,275,000			
International Crops Research Institute for the semi-arid tropics	1,175,000	1,175,000			
Agency for Cultural and Technical Co-operation	1,000,000	1,000,000			
Onchocerciasis Control Program	1,100,000	1,100,000			
Development assistance to international development institutions for operations and general programs and specific programs and projects	6,941,000	6,929,632			
World Food Program	10,000,000	10,000,000			
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian and international non-governmental organizations for the					

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
EXTERNAL AFFAIRS—Concluded					
Canadian International Development Agency—Concluded					
Contribution—Concluded					
munity groups in support of development education programs and projects	5,055,000	5,053,100			
Incentives to Canadian private investors, institutions and organizations, international institutions, and developing country governments, their organizations and agencies, developing country local and regional institutions and developing country investors, institutions and organizations, in support of industrial co-operation programs and projects	14,200,000	14,160,645			
Contributions to Canadian non-governmental organizations, developing country governments, their organizations and agencies, developing country local and regional institutions and international development institutions, in support of a Canadian Program in Applied Public Administration for Developing Countries	117,000	104,530			
Contributions to provincial governments, their organizations and agencies, to developing countries, to Canadian and international non-governmental organizations for the benefit of recipients in developing countries and to international development institutions, in support of joint federal/provincial voluntary agricultural development assistance programs and projects	1,252,000	1,212,510			
Overseas Book Centre—Aid to Uganda	2,840,000	2,840,000			
Reserve for Membership in International Institute of Administrative Sciences	18,000				
	764,461,000	753,374,596			
Statutory item	4,520,000	4,520,000			
	814,370,200	802,572,172			
International Development Research Centre					
Vote 65—Payments to the International Development Research Centre	47,200,000	47,200,000			
International Joint Commission					
Vote 70—Salaries and expenses—					
Canadian Section	1,145,000	971,630			
Great Lakes Regional Office	1,447,000	1,143,539			
	2,592,000	2,115,169			
Statutory items	208,000	208,000			
	2,800,000	2,323,169			
Grand total	1,342,447,982	1,284,619,562			
FINANCE					
Department					
FINANCIAL AND ECONOMIC POLICIES PROGRAM					
Vote 1—Program expenditures—					
Salaries and wages	20,502,400	20,485,847			
Tenant services	342,000	341,142			
Operating costs	5,362,000	5,174,446			
	26,206,400	26,001,435			
Statutory item	47,157,699	47,157,699			
	73,364,099	73,159,134			
PUBLIC DEBT PROGRAM					
Vote 2c—Payment to the Investors'					
Indemnity Account	39,000	39,000			
Statutory items	15,167,406,622	15,167,406,622			
	15,167,445,622	15,167,445,622			
FISCAL TRANSFER PAYMENTS PROGRAM					
Statutory items	4,534,847,158	4,534,847,158			
ANTI-DUMPING TRIBUNAL PROGRAM					
Vote 5—Program expenditures—					
Salaries and wages	914,000	857,567			
Operating costs	290,000	274,177			
	1,204,000	1,131,744			
Statutory item	153,000	153,000			
	1,357,000	1,284,744			
INSPECTOR GENERAL OF BANKS PROGRAM					
Vote 10—Program expenditures—					
Salaries and wages	740,000	717,504			
Operating costs	233,000	219,718			
	973,000	937,222			
Statutory item	112,000	112,000			
	1,085,000	1,049,222			
SPECIAL PROGRAM					
Vote 11c—Payment to the Foreign Claim					
Fund	39,000	39,000			
Vote 12e—Payment to provinces	384,625	373,125			
	423,625	412,125			
Total, Department	19,778,522,504	19,778,198,005			
Auditor General					
Vote 20—Program expenditures and contributions	29,547,000	29,159,819			
Statutory items	2,721,477	2,721,477			
	32,268,477	31,881,296			
Insurance					
Vote 25—Program expenditures—					
Salaries and wages	6,067,000	5,912,139			
Temporary help services	18,000	17,907			
Operating costs	4,944,000	4,655,136			
	11,029,000	10,585,182			
Statutory items	1,279,396	1,279,396			
	12,308,396	11,864,578			
Tariff Board					
Vote 30—Program expenditures	1,502,000	1,368,124			
Statutory items	636,528	636,528			
	2,138,528	2,004,652			
Grand total	19,825,237,905	19,823,948,531			
FISHERIES AND OCEANS					
Department					
Vote 1—Operating expenditures—					
Salaries, wages and other personnel	162,773,900	161,834,662			
Salmonid Enhancement—Operating	11,035,000	12,577,508			
Personal service contracts	2,378,100	2,374,226			
Temporary help services	960,000	950,700			
Fur sealskins	500,000	368,286			
Gaspe and North Shore Economic Development	1,360,000	1,304,824			
Coastal Labrador—Operating	258,000	240,918			
Other operating costs	132,236,037	130,362,957			
	311,501,037	310,014,081			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
FISHERIES AND OCEANS—Concluded					
Department—Concluded					
Vote 5—Capital expenditures—					
Marine search and rescue	295,000	214,195			
Small Craft Harbours—Capital	21,935,000	21,837,714			
Salmonid Enhancement—Capital	13,000,000	13,490,941			
Vessel Replacement Program	15,500,000	11,891,828			
Magdalen Islands Special area Development Program	1,500,000	1,495,412			
Gaspé and North Shore Economic Development	8,640,000	8,617,269			
Quality improvement	180,000	164,870			
Retrofit Program	68,000	63,786			
Coastal Labrador—Capital	530,000	457,850			
Other capital costs	20,994,000	20,181,546			
	82,642,000	78,415,411			
Vote 10—Grants and contributions—					
Grants—					
Grants to Canadian universities and scholarships	360,000	360,000			
Grants to Marine Sciences Research Laboratory	150,000	150,000			
Grants to lobster fishermen	965,000	930,563			
Grants to commercial salmon licence holders in New Brunswick	740,000	705,178			
Membership fee—International Hydrographic Organization	18,000	17,999			
Intergovernmental Oceanographic Trust Fund	15,000	15,000			
Sea Use Council	15,000	14,400			
Contributions—					
Lobster self-enforcement	400,000	399,999			
Summer employment program	418,617	378,233			
Assistance to Atlantic fishermen to modify fishing gear	416,000	354,533			
Assistance to the Committee on Seals and Sealing	100,000	100,000			
Assistance for the construction of fishing vessels	7,380,000	7,344,927			
International Symposium on Renewable Resources and the Economy of the North	15,000	10,087			
International Symposium on Acid Rain	25,000	25,000			
Fisheries Development Program for P E I	275,000	274,961			
Contribution to Biology Students at the University of Moncton	8,000				
Groundfish Price Support Program	15,000,000	14,914,453			
Fisheries Development Program for Southeast New Brunswick	720,000	696,673			
Fishery Resource Camp, Memorial University, Nfld.	3,000	3,000			
University of Mount Allison for the construction of a sea water research facility	43,000	42,750			
Canada/Newfoundland Community Development Agreement for Coastal Labrador	100,000	91,908			
Contribution to the Centre for Cold Ocean Resources Engineering	35,000	35,000			
	27,201,617	26,864,664			
	25,092,411	25,092,411			
Statutory items					
Total, Department	446,437,065	440,386,567			
Commission on Pacific Fisheries Policy					
Vote 1—Operating expenditures—					
Salaries, wages and other personnel	152,300	105,928			
Personal service contracts	28,900	28,897			
Other operating costs	813,800	714,663			
	995,000	849,488			
Grand total	447,432,065	441,236,055			
GOVERNOR GENERAL					
Vote 1—Program expenditures	3,615,465	3,486,986			
Statutory items	459,079	459,079			
Grand total	4,074,544	3,946,065			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
ADMINISTRATION PROGRAM					
Vote 1—Program expenditures—					
Salaries, wages and allowances	24,772,094	23,929,537			
Management Practices and Controls	1,253,500	1,269,891			
Operating expenditures	9,140,263	9,137,595			
Frozen allotment (purchased audit)	2,479,300	2,479,286			
Temporary help services	509,361	511,987			
Personal service contracts	620,982	620,944			
	38,775,500	37,949,240			
Statutory items	3,734,975	3,734,975			
	42,510,475	41,684,215			
INDIAN AND INUIT AFFAIRS PROGRAM					
Vote 5—Operating expenditures—					
Salaries, wages and allowances	114,740,540	112,359,402			
Operating expenditures	197,007,722	203,180,554			
Special Indian Constable Program	2,209,500	3,610,679			
Temporary help services	722,083	600,951			
Personal service contracts	4,556,026	562,361			
Frozen allotment (MSSD)	750,000				
Transfer from TB Vote 10—					
Summer student and youth employment	229,824	137,734			
	320,215,695	320,451,681			
Vote 10—Capital expenditures—					
Capital costs	36,523,000	35,466,961			
Vote 15—Grants and contributions—					
Grants and contributions	592,255,372	604,042,435			
Special Indian Constable Program	4,171,692	2,151,792			
Frozen allotment (Transfer of Programs to Indian Bands)	10,066,000				
Frozen allotment (MSSD)	500,000				
Transfer from TB Vote 10—					
Summer student and youth employment	2,015,527	1,967,755			
Economic development	8,000,000	7,612,254			
	617,008,591	615,774,236			
Statutory items	32,567,511	32,567,511			
	1,006,314,797	1,004,260,389			
NORTHERN AFFAIRS PROGRAM					
Vote 20—Operating expenditures—					
Salary, wages and allowances	24,388,144	24,387,217			
Salary adjustment reserve	1,322,746				
Operating expenditures	32,218,310	32,214,754			
Temporary help services	168,600	107,821			
Personal service contracts	558,400	433,702			
Transfer from TB Vote 10—					
Summer student and youth employment	21,546	15,834			
	58,677,746	57,159,328			
Vote 25—Capital expenditures—					
Capital costs	22,369,500	21,905,536			
Vote 30—Grants and contributions—					
Grants, contributions and other transfer payments	22,277,254	21,569,086			
Frozen allotment (Public Review of Hydrocarbon transportation proposals)	100,000				
Transfer from TB Vote 10—					
Summer student and youth employment	10,408	6,988			
	22,387,662	21,576,074			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded					
NORTHERN AFFAIRS PROGRAM—Concluded					
Vote 35—Transfer payments to the Government of the Yukon Territory	62,146,000	62,146,000			
Vote 40—Transfer payments to the Government of the Northwest Territories	273,913,541	273,913,541			
Statutory items	3,850,409	3,850,409			
	443,344,858	440,550,888			
NATIVE CLAIMS PROGRAM					
Vote 55—Grants and contributions	20,099,000	16,966,580			
Statutory item	1,380,105	1,380,105			
	21,479,105	18,346,685			
Total, Department	1,513,649,235	1,504,842,177			
Northern Canada Power Commission					
Vote 60—Payments for investigation studies of Mid-Yukon project	1,900,000	1,900,000			
Grand total	1,515,549,235	1,506,742,177			
INDUSTRY, TRADE AND COMMERCE					
Department					
TRADE-INDUSTRIAL PROGRAM					
Vote 1—Operating expenditures—					
Salaries, wages and allowances	84,474,400	84,307,622			
Other operating costs	148,860,600	147,074,550			
	233,335,000	231,382,172			
Vote 5—Metric Commission—Operating expenditures—					
Salaries, wages and allowances	2,697,000	2,646,986			
Other operating costs	6,471,000	6,326,949			
	9,168,000	8,973,935			
Vote 6e—Guaranteed Loans to Canadair Ltd					
Vote 7e—Guaranteed Loans to de Havilland Aircraft of Canada					
Vote 10—Grants and contributions—					
Grants and contributions	395,261,000	409,917,689			
Youth and Summer Job Corps Program	110,692	89,397			
	395,371,692	410,007,086			
Vote 15—Textile and Clothing Board—Operating expenditures—					
Salaries, wages and allowances	561,000	471,885			
Other operating costs	359,000	138,750			
	920,000	610,635			
Vote 20—Canadian Patents and Development Limited	350,000	350,000			
Vote 25—Construction of Drydocks	15,185,727	13,125,785			
Statutory items	65,087,434	65,087,434			
	719,417,855	729,537,047			
TOURISM PROGRAM					
Vote 45					
Program expenditures—					
Salaries, wages and allowances	9,154,000	9,003,172			
Other operating costs	27,717,000	27,552,070			
Youth and Summer Job Corps Program	1,139,666	1,030,442			
	38,010,666	37,585,684			
Grants and contributions	986,624	531,483			
Statutory item	1,282,000	1,282,000			
	40,279,290	39,399,167			
GRAINS AND OILSEEDS PROGRAM					
Vote 50—Operating expenditures—					
Salaries, wages and allowances	1,777,000	1,460,633			
Other operating costs	1,129,000	971,349			
	2,906,000	2,431,982			
Vote 55—Grants and contributions	30,493,000	28,653,543			
Statutory items	107,322,788	107,322,788			
	140,721,788	138,408,313			
Total, Department	900,418,933	907,344,527			
Canadian Commercial Corporation					
Vote 60—Program expenditures	18,717,000	18,717,000			
Export Development Corporation					
Vote 63—Payment to the Export Development Corporation for operation losses	36,000,000	36,000,000			
Federal Business Development Bank					
Vote 65—Payments to the Federal Business Development Bank	19,203,000	17,627,728			
Foreign Investment Review Agency					
Vote 70—Program expenditures—					
Salaries, wages and allowances	3,951,632	3,949,475			
Other operating costs	698,900	680,121			
Tenant services	39,100	40,099			
	4,689,632	4,669,695			
Statutory item	583,000	583,000			
	5,272,632	5,252,695			
Standards Council of Canada					
Vote 75—Grant to the Standards Council of Canada	4,768,000	4,768,000			
Grand total	984,379,565	989,709,950			
JUSTICE					
Department					
ADMINISTRATION OF JUSTICE PROGRAM					
Vote 1—Operating expenditures—					
Salaries and wages	35,024,480	34,684,879			
Tenant services	112,800	112,722			
Operating and maintenance	11,697,524	11,239,399			
	46,834,804	46,037,000			
Vote 5—Grants and contributions—					
Grants—					
Uniform Law Conference of Canada—Administrative expenses	2,500	2,500			
Uniform Law Conference—Research International Commission of Jurists ..	25,000	25,000			
L'Institut international de droit d'expression française	16,000	16,000			
	1,500	1,500			
Grants to encourage student specialization in legislative drafting	79,000	74,347			
Grants to encourage native people to enter the legal profession	121,000	120,992			
Duff-Rinfret Scholarship Program ..	77,000	58,399			
Grants to Chiefs of Police for the Law amendments committee	17,000	17,000			
British Institute of International and Comparative Law	10,000	10,000			
Hague Academy of International Law	10,500	10,500			
Canadian Institute of Resources Law Research Center in Public Law—	10,000	10,000			
University of Montreal	20,000	20,000			
Contributions—					
Contributions to the provinces and territories to assist in the operation of legal aid systems	26,340,200	26,256,018			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
JUSTICE—Concluded			ADMINISTRATION OF FEDERAL JUDICIAL AFFAIRS PROGRAM		
Department—Concluded			Vote 25—Operating expenditures—		
ADMINISTRATION OF JUSTICE PROGRAM—Concluded			Salaries and wages	667,001	649,261
Contributions—Concluded			Temporary help services	40,000	40,000
Contributions to the provinces and territories to assist in the operation of programs to compensate victims of violent crime	2,360,000	2,240,055	Personal service contracts	30,000	28,150
Encourage experimental and research work in legal aid	248,800	224,412	Operating costs	1,005,000	973,162
Contributions to Canadian Association of Chiefs of Police to employ law students	281,000	269,711		1,742,001	1,690,573
Summer exchange program between civil and common law students	269,000	266,350	Vote 30—Canadian Judicial Council—		
Canadian Law Information Council ..	300,000	300,000	Operating expenditures—		
Pilot projects relating to family courts	400,000	400,000	Salaries and wages	24,000	20,647
Canadian Association of Provincial Court Judges	60,000	60,000	Temporary help services	9,000	8,205
Criminal Law Reform	936,400	707,568	Personal service contracts	15,000	15,000
Native Court—Worker programs	2,555,000	2,367,633	Operating costs	212,000	211,392
Consultation and development fund ..	175,000	130,722		260,000	255,244
University of Ottawa Legislative Drafting Program	36,800	36,800	Statutory items	65,046,467	65,046,467
Canadian Society of Forensic Science Summer employment program	439,455	435,211		67,048,468	66,992,284
Canadian Association of Crown Council	40,000	8,500	Law Reform Commission of Canada		
Statutory items	34,863,155	34,099,580	Vote 35—Program expenditures—		
	5,068,621	5,068,621	Salaries and wages	961,394	931,836
	86,766,580	85,205,201	Salary adjustment reserve	56,606	
CANADIAN UNITY INFORMATION OFFICE PROGRAM			Tenant services	7,500	5,613
Vote 10—Program expenditures—			Operating and maintenance	2,811,000	1,907,702
Salary and wages	2,847,000	2,703,607		3,836,500	2,845,151
Tenant services	35,000	22,182		144,000	144,000
Operating and maintenance	29,479,000	24,852,058	Statutory item	3,980,500	2,989,151
	32,361,000	27,577,847	Supreme Court of Canada		
Statutory item	376,000	376,000	Vote 40		
	32,737,000	27,953,847	Program expenditures—		
Total, Department	119,503,580	113,159,048	Salaries, wages and other personnel costs	1,495,000	1,489,543
Canadian Human Rights Commission			Salary adjustment reserve	11,000	
Vote 15—Program expenditures—			Temporary help services	32,000	20,839
Salaries, wages and other personnel	3,439,000	3,393,840	Professional services	255,000	253,008
Operating costs	1,796,000	1,606,601	Operating costs	1,281,000	1,268,787
Temporary help assistance	52,000	50,137		3,074,000	3,032,177
Tenant services	31,000	21,616	Grants	13,000	
	5,318,000	5,072,194	Statutory items	1,450,567	1,450,567
Statutory item	552,000	552,000		4,537,567	4,482,744
	5,870,000	5,624,194	Tax Review Board		
Commissioner for Federal Judicial Affairs			Vote 45—Program expenditures—		
ADMINISTRATION OF FEDERAL COURT OF CANADA PROGRAM			Salaries and wages	817,344	708,482
Vote 20—Program expenditures—			Salary adjustment reserve	32,656	
Salaries and wages	3,100,000	3,097,560	Tenant services	6,000	3,025
Temporary help services	20,000	15,657	Operating and maintenance	412,000	319,109
Personal service contracts	90,000	90,000		1,288,000	1,030,616
Operating costs	1,181,000	1,176,292		649,145	649,145
	4,391,000	4,379,509	Statutory items	1,937,145	1,679,761
Statutory item	479,000	479,000		207,747,260	199,785,691
	4,870,000	4,858,509	Grand total		
LABOUR			Department		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Salaries, wages and other personnel			Salaries, wages and other personnel	29,526,436	28,699,725
Vote 5—Grants and contributions—			Vote 5—Grants and contributions—		
Grants—			Grants—		
Grants for special research studies in the Labour Field			Grants for special research studies in the Labour Field	40,000	39,760
Grants for special research studies (accident prevention)			Grants for special research studies (accident prevention)	16,000	16,000
Grants to labour unions and their individual members not affiliated with the Canadian Labour Congress for labour educations			Grants to labour unions and their individual members not affiliated with the Canadian Labour Congress for labour educations	303,000	284,852
Grants to support activities which contribute to Labour Canada's objectives			Grants to support activities which contribute to Labour Canada's objectives	62,000	61,734

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
LABOUR—Concluded					
Department—Concluded					
Grants—Concluded					
Payments of Adjustment Assistance Benefits.....	5,326,000	5,186,731	Materiel produced for transfer as Mutual Aid	2,725,053	2,725,053
Grants to support standards writing associations.....	10,000	10,000	Contribution to University of British Columbia Press	20,000	20,000
Contributions—			Contributions to provinces and municipalities for Emergency Preparedness Purposes	2,501,000	2,429,444
Contributions to the Canadian Labour Congress labour education programs	2,838,712	2,838,712		169,335,691	169,246,593
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	377,906	377,906	Vote 15—Defence Construction (1951) Limited.....	10,372,000	10,372,000
Quality of Working Life Projects	683,000	499,376	Statutory items	519,497,458	519,497,458
Atlantic Region Education Centre	292,220	292,220	Grand total	5,979,005,764	6,027,729,289
Vancouver Rail Task Force Labour Committee	25,000	25,000			
Student Employment Program.....	44,251	41,009	NATIONAL HEALTH AND WELFARE		
Statutory items	10,018,089	9,673,300	Department		
Total, Department.....	64,389,026	63,217,526	DEPARTMENTAL ADMINISTRATIVE PROGRAM		
Canada Labour Relations Board					
Vote 20—Program expenditures—					
Salaries and wages	2,513,800	2,647,457	Vote 1		
Salary adjustment reserve	210,500		Program expenditures—		
Temporary help services	16,000	15,990	Salaries and wages	16,790,600	16,773,978
Personal service contracts	22,500	19,900	Operating costs	7,175,200	7,104,299
Operating costs	1,132,000	1,029,676	Temporary help services	171,600	170,631
Tenant services	2,000	895	Special Lapsing Allotment—Ministry of State for Social Development Reserve	200,000	
	3,896,800	3,713,918	Transfer from TB Vote 30—Implementation assistance	352,500	351,995
Statutory item	437,700	437,700	Frozen Allotment for ANSSIR (A Network of Social Security Information Resources).....	100,000	
	4,334,500	4,151,618	Less: recoveries from Canada Pension Plan Account	560,000	560,000
Canadian Centre for Occupational Health and Safety					
Vote 25—Payment to the Canadian Centre for Occupational Health and Safety					
Grand total	71,954,526	70,600,144		24,229,900	23,840,903
NATIONAL DEFENCE					
DEFENCE SERVICES PROGRAM					
Vote 1—Operating expenditures—					
Civil salaries and wages	779,894,375	779,894,375	Grants and contributions—		
Pay of the Forces	1,859,416,207	1,859,416,207	Grants—		
Operating costs	1,435,841,689	1,461,194,244	Institute for Social and Economic Research University of Manitoba		
Tenant services	681,600	681,600	United Nations Fund for drug abuse control		
Temporary help services	384,716	384,716	World congress on chest diseases		
Meteorological services from Department of Environment	4,686,000	4,686,000	United Nations Fund for the world assembly on aging		
Personal service contracts	4,655,443	4,655,443	Contributions—		
Transfer from TB Vote 10—Student summer youth employment	10,175,562	10,175,562	Welfare Information systems		
Official Language Program	9,589,706	9,589,706	Statutory items		
	4,105,325,298	4,130,677,853			
Vote 5—Capital expenditures—			29,349,875		
Capital costs	1,174,475,317	1,197,935,385	28,960,878		
Vote 10—Grants and contributions—			HEALTH AND SOCIAL SERVICES PROGRAM		
Grants as detailed in the Estimates	1,134,690	1,120,389	Vote 5—Operating expenditures—		
Canadian Institute of Strategic Studies	50,000	50,000	Salaries and wages (including T B Vote 5—Contingencies)		
Contributions to the North Atlantic Treaty Organization military budgets	26,682,280	26,679,039	Operating costs		
Infrastructure program	60,525,493	60,525,493	Temporary help services		
Contributions to North Atlantic Treaty Organization Airborne Early Warning System	75,697,175	75,697,175	Special Lapsing Allotment—Ministry of State for Social Development Reserve		
			Grants to welfare organizations as listed in the Estimates		
			Vote 10—Grants and contributions—		
			Grants—		
			Grants to voluntary health organizations as listed in the Estimates		
			National health research and development program		
			Family planning		
			Grants to welfare organizations as listed in the Estimates		

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL HEALTH AND WELFARE—Continued			Prosthetic Services		
HEALTH AND SOCIAL SERVICES PROGRAM—Concluded			Contribution to the Royal Ottawa Hospital		
Contributions—				175,000	175,000
National health research and development	1,698,000	1,695,165	Transfer from TB Vote 10—Student summer and youth employment		
Health promotion projects	2,099,000	2,078,895		297,085	259,534
Health insurance supplementary fund	1,000			24,586,285	21,473,425
Health resources fund—Capital projects	119,000	108,155	Vote 20—Capital expenditures—		
Social services development	3,299,000	3,255,716	Capital expenditures	11,902,800	11,844,611
New Horizons	12,384,000	12,381,307	Special Lapsing Allotment—Ministry of State for Social Development Reserve	1,250,000	
Vocational rehabilitation of disabled persons	39,290,000	39,287,966		13,152,800	11,844,611
Vocational rehabilitation of disabled persons research	75,000	18,193	Statutory items	11,689,730	11,689,730
Services to young offenders	27,310,000	27,303,580		238,400,060	228,950,590
Contribution for International Year of Disabled Persons	770,000	769,194	HEALTH PROTECTION PROGRAM		
Contribution to Canadian Rehabilitation Council for the Disabled	300,000	300,000	Vote 25		
Transfer from TB Vote 10—Student summer and youth employment	1,647,567	1,588,892	Program expenditures—		
Special Lapsing Allotment—Ministry of State for Social Development Reserve	500,000		Salaries and wages (including TB Vote 5—Contingencies)		
	102,147,567	101,442,063		51,939,535	51,713,299
Statutory items	6,589,160,180	6,589,160,180	Operating costs (including Vote 26b)		
	6,718,696,106	6,717,502,678		22,371,219	22,232,774
			Temporary help services		
				214,000	158,426
			Personal service contracts		
				100,000	2,150
			Frozen allotment—Long range transportation of air pollutants		
				24,000	
			Special Lapsing Allotment—Ministry of State for Special Development Reserve		
				500,000	
				75,148,754	74,106,649
MEDICAL SERVICES PROGRAM			Grants and contributions—		
Vote 15			Grants—		
Operating expenditures—			National Food Distribution Centre		
Salaries and wages (including TB Vote 5—Contingencies)	85,908,275	83,598,876		15,000	15,000
Operating costs	101,511,000	99,492,868	Association of Official Analytical Chemists		
Temporary help services	675,000	346,192		30,000	30,000
Personal service contracts	865,000	501,998	International Commission on Radiological Protection		
Transfer from TB Vote 10—Student summer and youth employment	11,970	2,890		5,000	5,000
	188,971,245	183,942,824	Contributions—		
Contributions—			World Health Organization Voluntary Fund		
Indian Health Services				50,000	50,000
Contributions on behalf of Indians and Inuit for:			Contributions to organizations conducting research on toxic chemicals		
Health care facilities and equipment	3,644,200	3,643,861		763,000	763,000
Community health representatives, medical transportation, health care professionals, promotion and support services	13,123,000	11,976,448		863,000	863,000
National Native Alcohol Abuse Program	3,394,000	3,313,778	Statutory items	7,687,470	7,687,470
Consultation on Indian and Inuit health	950,000	950,000		83,699,224	82,657,119
Payments to Newfoundland for Indian and Inuit health care delivery	725,000	725,000	INCOME SECURITY PROGRAM		
Indian Association of Alberta towards cost of capital construction	150,000	150,000	Vote 30—Program expenditures—		
Indian Association of Alberta towards cost of capital construction (frozen)	1,760,000		Branch (excluding decentralization costs)—		
Northern Health Services			Salaries and wages (including TB Vote 5—Contingencies)		
Contributions on behalf of Indians and Inuit for:				58,742,001	58,727,476
National Native Alcohol Abuse Program	196,000	152,274	Operating costs		
Consultation on Indian and Inuit health	77,000	68,030		12,757,000	12,752,222
Community health representatives, medical transportation, health care professionals promotion and support services	95,000	59,500	Temporary help services		
				131,000	130,549
			Fee for services—DSS		
				1,605,000	1,600,000
			Special Lapsing Allotment—Ministry of State for Social Development Reserve		
				1,250,000	
			Less: recoveries from Canada Pension Plan Account		
				26,417,000	27,315,264
				48,068,001	45,894,983
			Decentralization one-time costs—		
			Salaries and wages		
				1,263,000	1,178,280
			Operating costs		
				1,069,000	767,818
			Less: recoveries from Canada Pension Plan Account		
				2,331,000	2,041,024
				1,000	(94,926)
			Statutory items	10,613,803,695	10,613,803,695
				10,661,872,696	10,659,603,752
			Total, Department	17,732,017,961	17,717,675,017

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
NATIONAL HEALTH AND WELFARE—Concluded			POST OFFICE		
Medical Research Council			Department		
Vote 35—Operating expenditures—			Vote 1—Operating expenditures and contributions—		
Salaries and wages	927,840	918,977	Salaries and wages	1,284,890,600	648,124,883
Temporary help services		4,392	Cost of living allowance		10,283,155
Personal service contracts	692,160	746,847	Tenant services	4,179,000	1,842,714
Tenant services	5,000	5,777	Other operating costs	360,218,654	186,946,986
Transfer from TB Vote 5—Contingencies	15,000		Contributions	860,000	694,545
	1,640,000	1,675,993	Less: receipts credited to the vote	107,929,000	50,109,449
Vote 40—Grants	98,410,000	98,410,000		1,542,219,254	797,782,834
Statutory item	153,000	153,000			
	100,203,000	100,238,993	Vote 5—Capital expenditures—		
Grand total	17,832,220,961	17,817,914,010	Capital	34,286,000	2,620,189
			Statutory item	112,168,298	112,168,298
NATIONAL REVENUE			Canada Post Corporation		
Customs and Excise			Vote 2e—Payment to the Canada Post Corporation	300,000,000	243,441,140
Vote 1—Program expenditures—			Grand total	1,988,673,552	1,156,012,461
Salaries and wages	245,436,400	243,807,928			
Operating	44,242,648	42,122,976	PRIVY COUNCIL		
Personal service contracts	132,000	115,007	Privy Council		
Temporary help services	185,850	173,559	PRIVY COUNCIL PROGRAM		
Management improvement plan	150,000	125,621	Vote 1		
Statutory items	290,146,898	286,345,091	Program expenditures—		
	35,330,449	35,330,449	Salaries and wages	14,853,667	14,793,877
	325,477,347	321,675,540	Tenant services	77,000	68,521
			Personal service contracts	50,000	44,035
			Operating expenditures	18,433,600	18,349,012
			Temporary help services	410,000	386,262
				33,824,267	33,641,707
Taxation			Grants and contributions—		
Vote 5			Grant to the Institute of Intergovernmental Affairs, Queen's University	49,500	49,500
Program expenditures—			Grant to the Institute for Research on Public Policy	500,000	500,000
Salaries, wages and other personnel ..	402,129,000	396,348,050	Grant to the Centre for Legislative Exchange	40,000	40,000
Operating expenditures	90,984,000	90,765,584		589,500	589,500
Temporary help services	89,000	88,414	Statutory items	2,556,791	2,556,791
Contributions—	493,202,000	487,202,048		36,970,558	36,787,998
Inter-American Centre of Tax Administrators	35,000	30,842			
Commonwealth Association of Tax Administrators	17,000	7,941	SPECIAL PROGRAM		
Statutory items	52,000	38,783	Vote 2e—Contributions to provinces and territory for assistance relating to natural disasters in 1978 and 1979	643,910	643,910
	3,144,810	7,050,664	Total, Department	37,614,468	37,431,908
	496,398,810	494,291,495			
Grand total	821,876,157	815,967,035	Canadian Intergovernmental Conference Secretariat		
			Vote 5—Program expenditures	1,600,000	1,582,540
			Statutory item	101,000	101,000
				1,701,000	1,683,540
PARLIAMENT			Chief Electoral Officer		
The Senate			Vote 10—Program expenditures	1,416,000	1,371,613
Vote 1—Program expenditures	12,692,000	10,847,085	Statutory items	2,387,872	2,387,872
Statutory items	8,508,847	8,508,847		3,803,872	3,759,485
	21,200,847	19,355,932			
House of Commons			Commissioner of Official Languages		
Vote 5—Program expenditures	87,499,942	83,052,541	Vote 15—Program expenditures—		
Statutory items	41,064,042	41,064,042	Salaries and wages	3,791,000	3,680,940
	128,563,984	124,116,583	Temporary help services	20,000	17,969
			Personal service contracts	110,000	94,440
			Operating expenditures	2,181,000	1,984,709
				6,102,000	5,778,058
Library of Parliament			Statutory items	658,911	658,911
Vote 10—Program expenditures	6,969,000	6,709,297		6,760,911	6,436,969
Statutory item	859,000	859,000			
	7,828,000	7,568,297			
Grand total	157,592,831	151,040,812			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
PRIVY COUNCIL—Concluded					
Economic Council of Canada					
Vote 20—Program expenditures—			ACCOMMODATION PROGRAM		
Salaries, wages and other personnel	4,765,000	4,627,834	Vote 10—Operating expenditures—		
Operating expenditures	2,258,000	2,252,599	Salaries, wages and other personnel costs	115,041,000	122,317,898
Statutory item	7,023,000	6,880,433	Operating costs	332,612,000	340,702,389
	717,000	717,000	Transfer from TB Vote 5—		
	7,740,000	7,597,433	Government contingencies	10,174,000	
Public Service Staff Relations Board					
Vote 25—Program expenditures—			Transfer from T B Vote 10—		
Salaries, wages and other personnel	4,927,000	4,921,299	Summer student and youth employment	11,101	
Operating expenditures	1,525,000	1,456,510		457,838,101	463,020,287
Temporary help services	16,000	15,354	Vote 15		
Personnel service contracts	74,000	10,422	Capital expenditures—		
Statutory item	6,542,000	6,403,385	Capital costs	140,887,239	149,604,945
	743,000	743,000	Purchase and use of Solar Heating Program	1,855,248	1,855,248
	7,285,000	7,146,585		142,742,487	151,460,193
Grand total	64,905,251	64,055,920	Contributions—		
PUBLIC WORKS					
Department					
ADMINISTRATION PROGRAM					
Vote 1—Program expenditures—			Contribution to the City of Jonquiere	723,360	723,360
Salaries, wages and other personnel costs	31,972,400	32,658,282	Contribution towards sewer improvement—Goose Bay	1,500,000	1,000,000
Operating costs	8,843,000	9,434,280		2,223,360	1,723,360
Transfer from TB Vote 5—			Statutory items	17,035,192	17,035,192
Government contingencies	1,148,000			619,839,140	633,239,032
Transfer from TB Vote 30—			MARINE PROGRAM		
Implementation Assistance Program ..	460,000	42,092,562	Vote 20—Operating expenditures—		
Statutory items	4,838,975	4,838,975	Salaries, wages and other personnel costs	9,997,000	10,755,720
	47,262,375	46,931,537	Operating costs	28,770,000	28,882,926
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
Vote 5			Transfer from TB Vote 5—		
Program expenditures—			Government contingencies	714,000	
Salaries, wages and other personnel costs	34,413,000	34,794,881		39,481,000	39,638,646
Operating costs	8,757,500	8,801,383	Vote 25		
Transfer from T B Vote 5—			Capital expenditures—		
Government contingencies	480,000		Capital costs	29,299,000	25,669,456
Grants and contributions—	43,650,500	43,596,264	Contribution—		
Grants—			Contribution to Marine remedial works		64,908
Grants to the Canadian Joint Fire Prevention Publicity Committee	5,000	5,000	Statutory items	1,660,900	1,660,900
Grant to the Canadian Association of Fire Chiefs	25,000	25,000		70,440,900	67,033,910
Grants to the Canadian Standards Association	12,000	12,000	TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Contributions—			Vote 30—Operating expenditures—		
Contribution to Construction Management Development Institute ..	45,000	34,724	Salaries, wages and other personnel costs	913,000	909,436
Contribution to Ministry of Transportation and Communication of Ontario	100,000		Operating costs	20,574,002	20,518,016
Statutory items	187,000	76,724		21,487,002	21,427,452
	5,141,527	5,141,527	Vote 35—Capital expenditures—		
	48,979,027	48,814,515	Capital costs	28,733,000	27,699,258
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND					
Statutory item	53,347,153	905,616	Statutory item	271,000	271,000
				50,491,002	49,397,710
			LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
			Vote 40		
			Operating expenditures—		
			Salaries, wages and other personnel costs	4,555,000	2,884,302
			Operating costs	42,686,000	35,962,525
			Transfer from TB Vote 10—		
			Summer student and youth employment	125,601	
				47,366,601	38,846,827
			Contribution—		
			Contribution to summer youth employment program, Harbourfront Corporation, Toronto, Ont		109,670

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PUBLIC WORKS—Concluded			PFRA Agricultural Service Centres	2,385,000	2,382,797
LAND MANAGEMENT AND DEVELOPMENT PROGRAM—Concluded			PFRA Sub Agreements	2,361,000	2,258,188
				8,186,000	8,029,476
Vote 45			Vote 10—Grants and contributions—		
Capital expenditure—			Grants—		
Capital costs	28,598,000	16,615,648	To assist various organizations associated with the promotion and development of regional economic expansion	216,000	215,939
Contributions—			Contributions—		
Contribution to the City of Saint John for the construction of a sea wall	5,400,000	4,458,576	Development Opportunity Initiatives Reserve (frozen)	372,181,000	341,809,530
Contribution to the Quebec Vieux Port redevelopment	1,553,000		Less: initiatives (frozen)	28,592,004	
	6,953,000	4,458,576	Initiatives Magdalen Island	13,169,000	
Statutory items	835,559	835,559		800,000	
	83,753,160	60,866,280	Development Opportunity Initiatives—OGD—		
MUNICIPAL GRANTS PROGRAM			Agriculture (frozen)	120,000	
Vote 50—Operating expenditures—			IT&C—Festival du Voyageur (frozen)	427,000	
Salaries, wages and other personnel costs	1,107,000	978,866	Fisheries—Southeast New Brunswick (frozen)	750,000	
Operating costs	426,000	349,974	IT&C—Southeast New Brunswick (frozen)	100,000	
	1,533,000	1,328,840	PEI Plan—Other Government Departments (frozen)	1,500,000	
Vote 55—Grants to municipalities	3,500,001	3,499,236	MOT—Transportation Projects (frozen)	1,524,000	
Statutory items	210,081,727	210,081,727	Coastal Labrador (frozen)	940,000	
	215,114,728	214,909,803	MSED* (frozen)	250,000	
Total, Department	1,189,227,485	1,122,098,403	Summer Youth Employment Program	740,664	713,432
Canada Mortgage and Housing Corporation			PEI Comprehensive Development Plan	24,570,000	19,925,504
Vote 60—To reimburse Canada Mortgage and Housing Corporation	1,091,508,110	962,516,420	Industrial Incentives	106,930,000	89,914,416
Statutory item	6,137,907	6,137,907	Montreal Special Areas	37,000,000	36,998,225
	1,097,646,017	968,654,327	Magdalen Island—Special areas	850,000	101,000
National Capital Commission			Other programs	2,101,500	993,869
Vote 75—Operating expenditures—			Other programs (frozen)	2,522,000	
Salaries and wages	23,079,000	23,079,000	PFRA Herd Maintenance	2,093,500	2,093,436
Salary adjustment reserve	1,999,000	1,999,000	Special ARDA	16,378,000	14,812,831
Temporary help services	240,000	240,000	PFRA Emergency Water	550,000	490,274
Personal service contracts	180,000	180,000	PFRA Rural Water Development	3,700,000	5,871,418
Operating costs	13,294,000	13,294,000		591,666,668	513,939,874
Employment TB Vote 10	37,449	37,449	Statutory items	8,204,198	8,204,198
	38,829,449	38,829,449	Total, Department	690,728,422	611,792,351
Vote 80—Capital expenditures	50,290,000	50,290,000	Cape Breton Development Corporation		
Vote 85—Grants and contributions—			Votes 25 and 30—Capital expenditures	124,380,236	124,380,236
Grants in lieu of taxes	8,148,000	8,148,000	Vote 35—Payment to the Cape Breton Development Corporation	8,635,000	8,635,000
Contributions to encourage bilingualism	300,000	300,000		133,015,236	133,015,236
Summer Canada Student Employment Program	206,921	206,921	Grand total	823,743,658	744,807,587
	8,654,921	8,654,921			
	97,774,370	97,774,370	SCIENCE AND TECHNOLOGY		
Grand total	2,384,647,872	2,188,527,100	Ministry of State		
REGIONAL ECONOMIC EXPANSION			Vote 1		
Department			Program expenditures—		
Vote 1—Operating expenditures—			Salaries and wages	5,352,240	5,209,296
Salaries and wages	55,350,000	55,314,207	Salary adjustment reserve	21,307	
Other operating costs	26,829,300	25,440,672	Temporary help services	30,000	28,952
Less: other operating costs (frozen)	384,000		Operating costs	1,586,953	1,474,036
Temporary services	470,100	462,770		6,990,500	6,712,284
Personal service contracts	400,000	394,998	Grants and contributions—		
Summer Canada PSC—Component	6,156	6,156	Grant—		
	82,671,556	81,618,803	Grant to Canadian Science Writers' Association	1,000	
Vote 5—Capital expenditures—			Contributions—		
Salaries and wages	304,000	303,976	Contribution toward the support of the International Institute for Applied Systems Analysis	410,000	409,322
Planning and administration	516,000	469,224			
PFRA Capital	2,620,000	2,615,291			

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SCIENCE AND TECHNOLOGY—Concluded			Memorial University of Newfoundland		
Ministry of State—Concluded			Towing Tank	150,000	150,000
Vote 1—Concluded			Conference support contributions	102,000	94,131
Contributions—Concluded			Provincial Research Organizations	2,772,000	2,763,906
Contribution to cover the cost of participation by Canada in the program of the European Space Agency	1,728,000	1,676,610	Research Institutes	617,000	617,000
	2,139,000	2,085,930	Laboratory investigations	748,000	354,043
Statutory item	821,500	821,500	International Energy Agency—NEP	2,150,000	24,093
Total, Department	9,951,000	9,619,714	Magnetic Confinement Program	70,000	
			AEOLUS—Project	1,300,000	700,000
			Atlantic Wind Test Site Program	200,000	200,000
			Mechanization of Energy Plantation (Biomass)	25,000	25,000
			Fusion Materials Research Program	150,000	150,000
			Statutory item	59,503,188	54,817,173
				12,880,000	12,880,000
				275,603,188	256,565,747
National Research Council of Canada			SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			Vote 20—Program expenditures and contributions—		
Vote 5—Operating expenditures—			Salaries, wages and other personnel costs	5,373,000	5,315,126
Salaries, wages and other personnel costs	89,176,000	89,119,910	Temporary help service contracts	51,000	45,899
Salaries and wages—Revenue person-years	200,000	133,000	Other personal service contracts	170,000	6,378
Temporary help service contracts	295,000	219,418	Canadian Film Institute	66,000	66,000
Other personal service contracts	765,000	560,325	Other operating expenditures	12,656,000	11,592,250
Energy R&D—Temporary help service contracts	52,000	10,705	Capital expenditures	274,000	219,189
Energy R&D—Other personal service contracts	175,000	80,362	Less: receipts and revenue credited to the vote	2,651,000	2,862,265
Energy R&D—Other operating expenditures	13,189,000	11,184,100		15,939,000	14,382,577
Operations—NEP	3,690,000	2,495,553	Statutory item	737,000	737,000
Temporary help service contracts—NEP	50,000	5,783		16,676,000	15,119,577
Personal service contracts—NEP	100,000		Natural Sciences and Engineering Research Council		
Program for Industry/Laboratory Projects	13,220,000	13,153,167	Vote 25—Operating expenditures—		
Space Science Program	2,126,000	1,487,213	Salary adjustment reserve	162,978	162,978
Other operating expenditures	46,153,000	45,370,502	Salaries and wages	1,869,022	1,867,928
Special research services	1,700,000	1,299,823	Other operating expenses	2,077,000	1,818,340
Less: receipts and revenue credited to the vote	5,745,000	6,950,294	Personal service contracts	117,000	24,250
	165,146,000	158,169,567	Temporary help services	35,000	32,983
				4,261,000	3,906,479
Vote 10—Capital expenditures—			Vote 30—Grants—		
Capital expenditures	30,032,000	25,839,850	Scholarships and grants in aid of research	196,947,000	196,943,529
Federal Building Retrofit Program	495,000	478,359	Statutory item	291,000	291,000
Energy Research and Development	3,590,000	2,227,549		201,499,000	201,141,008
Minor capital—NEP	927,000	882,856	Science Council of Canada		
Space Science Program	3,028,000	1,564,074	Vote 35—Program expenditures—		
Special Research Service	100,000	206,319	Salaries and wages	1,934,880	1,932,036
Less: receipts and revenue credited to the vote	100,000	500,000	Salary adjustment reserve	7,120	
	38,072,000	30,699,007	Operating costs	1,333,000	1,290,715
Vote 15—Grants and contributions—			Temporary help services	3,000	2,928
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF	16,845,000	16,845,000	Personal service contracts	7,000	
Assistance towards research in industry	24,466,000	24,037,256	Tenant services	5,000	5,000
International affiliations	541,000	495,799		3,290,000	3,230,679
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,449,000	2,445,027	Statutory item	292,000	292,000
International Energy Agency—Implementation agreements	168,000	83,442		3,582,000	3,522,679
University of Ottawa—Spectrometer	140,000	140,000	Grand total	507,311,188	485,968,725
Contributions in support of information services for small businesses	1,883,000	1,811,373	SECRETARY OF STATE		
Canadian Rehabilitation Council for the Disabled	140,000	140,000	Department		
Summer Youth Employment Program	41,188	41,146	ADMINISTRATION PROGRAM		
Grants to municipalities in accord with the MGA	784,000	784,000	Vote 1		
Conference support grants	25,000	24,980	Program expenditures—		
Program for Industry/Laboratory Projects	3,739,000	2,890,977	Salaries and wages	11,890,500	11,860,413
			Temporary agency help	194,600	192,821
			Personal service contracts	22,500	7,500
			Operating costs—Other	8,272,300	8,243,125
				20,379,900	20,303,859

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
SECRETARY OF STATE—Continued					
Department—Continued					
ADMINISTRATION PROGRAM—Concluded					
Vote 1—Concluded					
Grants—			Contribution to provincial, territorial and municipal governments for the expansion of official languages	500,000	500,000
State Protocol and Special Events			197,459,703	192,815,792	
Festival Canada	1,426,600	1,419,530	282,000	282,000	
Lieutenant-Governors			201,084,703	196,263,263	
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital:			EDUCATION SUPPORT PROGRAM		
Newfoundland	13,000	13,000	Vote 15		
Prince Edward Island	11,000	11,000	Program expenditures—		
Nova Scotia	13,000	13,000	Salaries and wages	1,955,000	1,898,649
New Brunswick	13,000	13,000	Temporary agency help	37,300	36,273
Quebec	20,000	20,000	Operating costs—Other	2,667,500	2,644,790
Ontario	20,000	20,000	4,659,800	4,579,712	
Manitoba	17,000	17,000	Grants and contributions—		
Saskatchewan	17,000	17,000	Grants—		
Alberta	17,000	17,000	Association of Canadian Community Colleges	50,000	50,000
British Columbia	20,000	20,000	Association of Canadian Studies	100,000	100,000
1,587,600	1,580,530		Canada Studies Foundation	300,000	300,000
2,403,966	2,403,966		Contributions—		
24,371,466	24,288,355		Contributions to voluntary organizations, non-governmental institutions and individuals for promoting knowledge of Canada as a national entity	300,000	299,454
			750,000	749,454	
OFFICIAL LANGUAGES PROGRAM			1,724,498,710	1,724,498,710	
Vote 5—Operating expenditures—			1,729,908,510	1,729,827,876	
Salaries and wages	1,868,000	1,691,472	TRANSLATION PROGRAM		
Temporary agency help	18,000	17,440	Vote 20		
Operating costs—Other	1,457,000	1,456,559	Program expenditures—		
3,343,000	3,165,471		Salaries and wages	51,783,500	49,347,608
Vote 10—Grants and contributions—			Translation contracts	7,984,000	7,834,762
Grants—			Temporary agency help	128,000	106,461
Grants to non-profit voluntary associations for the promotion of the use of official languages	1,474,000	1,473,162	Operating costs—Other	5,253,000	5,164,969
To support national federations, provincial associations as well as other groups or associations promoting the development of official language minority groups	5,065,138	5,062,206	65,148,500	62,453,800	
Contributions—			Contribution—		
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	173,000,000	171,228,283	Contribution to the University of Montreal in order to ensure the maintenance of the TAUM (Machine translation—University of Montreal) research group until the future of machine translation in the federal government has been decided	250,000	250,000
Adjustment payments to the province claimable for previous fiscal years in respect of formula payments agreements	4,891,703	2,029,863	7,383,000	7,383,000	
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	269,000	268,849	72,781,500	70,086,800	
Contributions to Canadian institutions, associations, other organizations and publications for language research	425,000	418,569	CITIZENSHIP PROGRAM		
Contributions in respect of national federations and provincial associations as well as other groups or associations promoting the development of official language minority groups	11,834,862	11,834,860	Vote 25—Operating expenditures—		
			Salaries and wages	16,589,000	16,390,389
			Temporary agency help	93,500	86,546
			Personal service contracts	221,500	167,797
			Summer Canada—Operating	9,234	8,818
			Operating costs—Other	9,599,000	9,578,870
			26,512,234	26,232,420	
			Vote 30—Grants and contributions—		
			Grants—		
			Grants to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects	12,060,322	12,058,814
			Grants to Friendship centres, native women's groups, native community groups, native communications societies and native newspapers	5,120,000	5,116,855

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
SECRETARY OF STATE—Concluded					
Department—Concluded					
CITIZENSHIP PROGRAM—Concluded					
Grants—Concluded					
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	5,877,215	5,876,853	TB Vote 10—Student summer and youth employment	15,777	15,707
			All other expenditures	16,355,400	15,440,546
				84,971,177	82,618,212
			Statutory items (including Staff Development and Training Revolving Fund)	13,792,000	8,766,682
				98,763,177	91,384,894
Contributions—					
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	3,857,210	3,857,208	Advisory Council on the Status of Women		
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	325,790	325,781	Vote 35—Program expenditures	1,577,000	1,552,742
Contributions to status of women groups, human rights organizations, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects: OPCAN	19,543,976	19,483,198	Status of Women—Office of the Coordinator		
Contributions to native associations, native women's groups, friendship centres and capital assistance for friendship centres	22,055,278	21,854,494	Vote 45—Program expenditures and grants	1,114,000	980,281
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	2,409,285	2,408,208	Statutory item	100,000	100,000
	71,249,076	70,981,411		1,214,000	1,080,281
	2,475,000	2,475,000	Grand total	2,281,744,290	2,263,978,349
Statutory items	100,236,310	99,688,831	SOCIAL DEVELOPMENT		
FITNESS AND AMATEUR SPORT PROGRAM					
Vote 10—Operating expenditures—					
Salaries and wages	6,031,000	2,782,798	Vote 1—Program expenditures—		
Other operating	1,037,624	4,283,535	Salaries and wages	2,182,112	2,140,754
	7,068,624	7,066,333	Salary adjustment reserve	212,200	
Vote 15—Grants and contributions—					
National sport governing bodies	14,666,686	14,666,662	Operating costs	850,000	730,804
National sport and recreation centre	3,220,000	3,220,000	Temporary help services	112,000	107,699
National multi-sport coordinating bodies	5,821,235	5,821,234	Personal service contracts	150,000	114,957
Athlete assistance	2,567,079	2,567,078		3,506,312	3,094,214
Multi-sport national, regional and international games	4,850,000	4,850,000	Statutory item	359,000	359,000
National recreation association	3,111,945	3,111,945	Grand total	3,865,312	3,453,214
Fitness projects	2,390,055	2,390,055	SOLICITOR GENERAL		
ParticipAction	700,000	700,000	Department		
Frozen allotment—Social development reserve	2,000,000		ADMINISTRATION PROGRAM		
Terry Fox Humanitarian Awards Inc	5,000,000	5,000,000	Vote 1		
	44,327,000	42,326,974	Program expenditures—		
Statutory item	412,000	412,000	Salaries, wages and other personnel ..	8,036,000	7,889,948
	51,807,624	49,805,307	Refit of Sir Wilfrid Laurier Building ..	1,180,000	1,162,158
Total, Department	2,180,190,113	2,169,960,432	Operating costs	8,416,400	8,292,818
Public Service Commission					
Vote 35—Program expenditures—					
Salaries and wages	63,892,000	62,948,210		17,632,400	17,344,924
Personal service contracts	857,000	428,980	Grants and contributions—		
Temporary help services	495,000	477,537	Grants—		
SDB Personnel redevelopment costs	1,326,000	1,282,539	Grant to the Canadian Association of Chiefs of Police	50,000	50,000
SDB Additional accommodation costs ..	650,000	644,693	Grant to the Canadian Association for the Prevention of Crime	125,000	125,000
SDB all other reorganization costs	1,380,000	1,380,000	Grant to the John Howard Society	50,000	50,000
			Contributions—		
			Payments to the provinces, territories, public and private bodies in the support of activities complementary to those of the Solicitor General	1,664,000	1,659,562
			Student Summer and Youth Employment	1,282,937	1,250,641
				3,171,937	3,135,203
			Statutory items	1,068,975	1,068,975
			Total, Department	21,873,312	21,549,102
			Correctional Services		
			CORRECTIONAL SERVICES PROGRAM		
			Vote 5		
			Penitentiary Service and National Parole Service—		
			Operating expenditures—		
			Salaries, wages and other personnel costs	268,777,725	268,777,658
			Operating costs	142,228,190	138,890,840
				411,005,915	407,668,498

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
SOLICITOR GENERAL—Concluded			SUPPLY AND SERVICES		
Correctional Services—Concluded			Department		
CORRECTIONAL SERVICES PROGRAM—Concluded			SERVICES PROGRAM		
Vote 5—Concluded			Vote 1—Program expenditures—		
Grants and contributions—			Salary, wages and other personnel costs	129,724,025	125,193,095
Grants—			Capital	755,000	1,387,116
Grants to authorized after-care agencies	878,000	871,018	Other operating costs	71,575,375	74,190,296
Contributions—			Less: receipts and revenues	66,166,000	64,962,564
Contribution to ARCAD for service to inmates	41,320	43,900		135,888,400	135,807,943
Contribution to Operation Springboard for services to inmates	60,000	54,637	Vote 2—Payment to Canadian Arsenals Limited	44,500	34,500
Contribution to M2/W2 Association for services to inmates	36,430	36,000	Statutory items	19,301,975	19,301,975
Contribution to the Canadian Association for the Prevention of Crime	22,000	22,000		155,234,875	155,144,418
Transfer payments—			SUPPLY PROGRAM		
Compensation to Discharged Inmates	35,000	6,779	Vote 5b—Program expenditures—		
Pension to Survivors	125,000	82,566	Unsolicited proposals for research and development	15,000,000	15,094,265
Less: PAYE frozen allotments	2,875,997		Free and subsidized distribution of government publications	2,968,000	4,968,000
	(1,678,247)	1,116,900	5c	10,000,000	
Vote 10—Capital expenditures	60,220,000	54,344,231		27,968,000	20,062,265
Statutory items	37,178,900	37,178,900	SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
	506,726,568	500,308,529	Statutory item	164,031,574	(1,054,848)
National Parole Board			SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND		
Vote 15—Program expenditures—			Statutory item	91,299,055	(2,293,988)
Salaries, wages and other personnel costs	10,230,523	10,327,071	Total, Department	438,533,504	171,857,847
Statutory item	1,099,000	1,099,000			
	11,329,523	11,426,071	Statistics Canada		
Royal Canadian Mounted Police			Vote 10—Program expenditures and grants—		
LAW ENFORCEMENT PROGRAM			Salary and wages (less Census)	102,644,968	102,918,848
Vote 20—Operating expenditures—			Salaries and wages 1981 Census	20,607,032	19,199,700
Salary adjustment reserve (public servants)	7,713,000	7,713,000	Operating costs (less Census)	33,999,685	34,703,164
Salary adjustment reserve (members of the Force)	34,860,000	34,860,000	Operating costs 1981 Census	47,564,422	47,445,100
Salaries and wages	570,446,000	563,808,708	Capital (less Census)	7,267,000	6,976,561
Grants to the R C M Police Veterans Association	2,500	2,500	Capital (1981 Census)	473,973	444,659
Grants to the International Association of Chiefs of Police	1,500	1,452	Canada's Fee for Membership in the Inter-American Statistical Institute	40,628	40,628
Grants to Survivors of Members Slain of Duty	175,000	136,738	Contribution to the International Institute	1,706	1,552
Operating costs allotment	208,105,000	190,382,716	Contribution to the International Comparison Project United Nations	25,000	25,000
Transfer from TB Vote 10—			Grant to Student Summer and Youth Employment	35,688	35,688
Student Summer and Youth Employment creating projects	1,085,781	984,732	Contribution to the Association for Research in Income and Wealth	1,487	1,440
Clothing and kit	6,000,000	5,728,038	Massachusetts Institute of Technology	50,000	50,000
Mess operations	2,684,000	2,061,679	Canadian National Committee AUTO-CARTO IV	20,000	20,000
Less: amount recoverable (Maximum 125%—\$360,941,250)	288,753,000	318,624,755	Temporary help services	411,200	368,086
	542,319,781	487,054,808	Personal service contracts	601,900	529,766
Vote 25—Capital expenditures	64,106,000	61,774,478	Less: receipts and revenue credited to the vote	7,327,000	9,197,631
Statutory items	102,038,027	102,038,027		206,417,689	203,562,561
	708,463,808	650,867,313	Statutory item	18,811,000	18,811,000
Grand total	1,248,393,211	1,184,151,015		225,228,689	222,373,561
			Grand total	663,762,193	394,231,408

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures		
	\$	\$		\$	\$		
TRANSPORT							
Department							
DEPARTMENTAL ADMINISTRATION PROGRAM							
Vote 1—Operating expenditures—							
Salaries and wages	45,437,400	44,762,520	Vote 60—Grants and contributions—				
Temporary help services	742,000	700,250	Grants and contributions as listed in the				
Personal service contracts	590,000	461,745	Estimates	20,767,000	18,775,581		
Grants and contributions	1,164,800	1,020,754	Summer students	29,944	28,317		
Summer Canada—Student employ-				20,796,944	18,803,898		
ment program	9,348		Statutory items	42,277,976	42,277,976		
Rail freight systems R & D	1,000,000	1,011,375		389,749,613	383,175,278		
Energy R & D	3,468,000	6,495,118	AIR TRANSPORTATION PRO-				
Implementation Assistance Program	360,000		GRAM—SELF-SUPPORTING AIR-				
Operating costs	29,262,332	25,651,311	PORTS AND ASSOCIATED				
Less: estimated revenue	6,605,132	6,605,132	GROUND SERVICES REVOLVING				
	75,428,748	73,497,941	FUND				
			Statutory item	98,545,414	7,331,686		
Vote 5—Capital expenditures—							
Capital costs	4,958,000	4,624,256	SURFACE TRANSPORTATION PRO-				
Statutory items (including Stores Revolv-			GRAM				
ing Fund)	14,604,877	10,868,301	Vote 65—Operating expenditures—				
	94,991,625	88,990,498	Salaries and wages	8,650,000	8,681,747		
MARINE TRANSPORTATION PRO-						9,848,000	9,888,870
GRAM						Operating costs	
Vote 10—Operating expenditures—			Personal service contracts—Temporary				
Salaries and wages	166,168,498	163,261,350	help services	218,000	211,510		
Summer Canada	103,553	102,710	Personal service contracts	184,000	148,382		
Personal service contracts (Temporary			Student summer and youth employment	36,936	41,764		
help services)	409,875	392,913	E D P—Development cost	1,000,000	284,579		
Personal service contracts (Other)	1,177,125	419,995	Capital costs	2,110,000	1,746,477		
Other operating costs	106,616,480	102,577,712		22,046,936	21,003,329		
Ship refit	20,617,000	17,138,353	Vote 70—Grants and contributions—				
Search and rescue—Operating	8,786,000	7,580,372	Grants and contributions as listed in the				
Grants and contributions listed in the			Estimates	190,985,000	190,894,149		
estimates	736,520	361,114	Student summer and youth employment	31,257	31,257		
Less: estimated revenue	11,074,000	12,093,566	Lapsing allotment	17,499,000			
	293,541,051	279,740,953		208,515,257	190,925,406		
Vote 15—Capital expenditures—			Vote 71c—Payment to CNR in respect of				
Fleet Capital Investment Plan	43,900,742	43,900,742	the Federal Building Retrofit and Con-				
Search and Rescue—Capital	8,853,534	8,853,534	version Program	357,000	284,884		
Other capital costs	38,867,726	34,721,388	Vote 75—Payments to CN Marine Inc				
Special capital lapsing	3,909,000		and Canadian National Railways	143,330,002	143,228,847		
	95,531,002	87,475,664	Vote 80—Payments to Northern Trans-				
Vote 20—Payment to Canarctic Shipping			portation Company Limited	710,000	641,937		
Company Limited	5,534,000	4,672,674	Vote 85—Payments to Via Rail Canada				
Vote 25—Payment to the Hamilton Har-			Inc—				
bour Commission	900,000	899,653	Labour assistance	5,000,000	5,198,547		
Vote 30—Payment to the Jacques Cartier			Operating costs	412,088,991	446,286,992		
and Champlain Bridges Incorporated	5,420,000	2,371,000	Capital costs	89,111,009	89,111,000		
Vote 35—Payment to the Nanaimo Har-			Student summer and youth employment	21,135	21,113		
bours Commission	5,500,000	5,513,932		506,221,135	540,617,652		
Vote 37c—Great Lakes Pilotage Author-			Vote 90—Payments to CNR Company				
ity	640,000	638,929	and CN Marine Inc re: Newfoundland				
Vote 40—National Harbours Board	59,233,042	35,904,619	Employee Assistance Program	2,000,000	972,644		
Statutory items	26,681,293	26,681,293	Vote 95—Payment to CNR re: Testing				
	492,980,388	443,898,717	and evaluation	12,000,000	11,713,862		
AIR TRANSPORTATION PROGRAM						3,081,421	3,081,421
Vote 50—Operating expenditures—			Statutory items				
Salaries and wages	305,263,000	309,835,734		898,261,751	912,469,982		
Temporary help services	713,700	713,291	Total, Department	1,974,528,791	1,835,866,161		
Personal service contracts	1,308,600	2,293	Canadian Transport Commission				
Air traffic control	222,000	147,260	Vote 105—Operating expenditures—				
Operating costs	114,382,700	126,040,059	Salaries, wages and other personnel	26,646,604	25,551,114		
Less: estimated revenue	197,003,000	213,288,889	Other operating	6,030,612	5,913,923		
	224,887,000	223,449,748		32,677,216	31,465,037		
Vote 55—Capital expenditures—			Vote 110—Contributions	26,841,288	22,258,145		
Capital costs	101,787,693	98,643,656	Statutory items	390,825,737	390,825,429		
				450,344,241	444,548,611		
			Grand total	2,424,873,032	2,280,414,772		

Special distribution of expenditures maintained under authority of Treasury Board—Continued

	Allotments \$	Expenditures \$		Allotments \$	Expenditures \$
TREASURY BOARD					
Secretariat					
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM					
Vote 1—Program expenditures—			Temporary help services	490,000	468,590
Salaries and wages	25,327,000	25,060,997	Personal service contracts	2,743,000	2,010,792
Operating costs	14,391,974	13,974,806	Relocation—Operating	2,663,000	2,391,471
Grants to the Institute of Public Administration of Canada	120,000	120,000	Employment guarantee expenses	24,000	
Grants to the Federal Institute of Management	3,000	3,000	Relocation—Temporary help services	106,000	46,052
Statutory items	39,841,974	39,158,803	Relocation—Systems Development—Operating	2,025,000	2,016,833
	3,686,589	3,686,589	Relocation—Systems Development—Salaries and wages	1,250,000	1,190,901
	43,528,563	42,845,392		206,896,400	203,889,353
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS					
Vote 5—Government contingencies	97,823,450		Vote 5—Grants and contributions—		
Vote 10—Student summer and youth employment	20,203,998		War Veterans Allowance and Civilian War Allowances	351,806,000	347,098,094
	118,027,448		Assistance in accordance with the provision of the Assistance Fund Regulations	1,800,000	1,530,939
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM					
Vote 15—Government's contributions—			Grant to Army Benevolent Fund	18,000	18,000
Operating costs	190,515,000	174,932,444	Grant to Royal Canadian Legion	9,000	4,500
Statutory items	90,287,859	90,287,859	Grant to Canadian Veterans Association of the United Kingdom	1,000	1,000
	280,802,859	265,220,303	Children of the War Dead	1,115,000	896,131
TEMPORARY ASSIGNMENTS PROGRAM					
Vote 20—Program expenditures—			University and Vocational Training	32,000	25,125
Salaries and wages	2,525,000	2,509,417	Assistance to Canadian Veterans—Overseas	46,000	40,744
Operating costs	9,000	3,651	Repayment under the Rehabilitation Act	2,000	1,889
Less: receipts and revenues credited to the vote	2,394,000	2,412,402	Last Post Fund	1,150,000	922,661
Statutory item	140,000	100,666	Special Housing Assistance for Veterans	100,000	87,505
	323,000	323,000	Commonwealth War Graves Commission	3,253,000	2,334,705
	463,000	423,666	United Nations Memorial Cemetery in Korea	22,000	21,258
Total, Department	442,821,870	308,489,361	Treatment and Related Allowances	4,015,000	3,169,858
Comptroller General					
MANAGEMENT PRACTICES AND CONTROLS PROGRAM					
Vote 25			Grants to various provinces concerning the provision of prosthetic services to veterans	175,000	103,335
Program expenditures—			Grant to the province of Nova Scotia in accordance with the Agreement of Transfer Camp Hill Hospital	167,000	167,000
Salaries and wages	6,743,000	6,588,979	Contributions to the respective provinces in accordance with the Agreements of Transfer of departmental hospitals	14,336,000	8,867,533
Operating costs	2,132,000	1,911,568	Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	1,900,000	239,166
Grants—	8,875,000	8,500,547	Student Summer Youth Employment	31,849	31,648
Grants to International Organization of Supreme Audit Institutions	4,000	3,600	Statutory items	379,978,849	365,561,091
Statutory item	940,000	940,000		14,263,110	14,263,110
	9,819,000	9,444,147		601,138,359	583,713,554
IMPLEMENTATION ASSISTANCE PROGRAM					
Vote 30—To supplement other votes for the purpose of assisting departments with the implementation of plans to improve practices and controls	164,000		WAR VETERANS ALLOWANCE BOARD PROGRAM		
Grand total	452,804,870	317,933,508	Vote 10—Program expenditures—		
VETERANS AFFAIRS					
VETERANS AFFAIRS PROGRAM					
Vote 1—Operating expenditures—			Salaries and wages	1,066,000	957,878
Salaries and wages	91,552,400	89,871,522	Operating costs	139,400	131,233
Operating	104,353,000	104,222,408	Temporary help services	8,000	7,999
Capital	1,690,000	1,670,784	Statutory item	1,213,000	1,097,110
				152,000	152,000
				1,365,400	1,249,110
PENSIONS PROGRAM					
			Vote 15—Pension Review Board—Operating expenditures—		
			Salaries and wages	747,000	641,877
			Salary adjustment reserve	52,000	
			Operating costs	53,000	35,407
			Temporary help services	20,000	19,927
				872,000	697,211
			Vote 20—Canadian Pension Commission—Operating expenditures—		
			Salaries and wages	8,954,000	8,924,590
			Salary adjustment reserve	90,000	
			Operating costs	2,235,000	2,221,954
			Temporary help services	105,000	88,080
			Personal service contracts	94,000	88,381
				11,478,000	11,323,005

Special distribution of expenditures maintained under authority of Treasury Board—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
VETERANS AFFAIRS—<i>Concluded</i>			BUREAU OF PENSIONS ADVOCATES PROGRAM		
PENSIONS PROGRAM—<i>Concluded</i>			Vote 30—Program expenditures—		
Vote 25—Grants and contributions—			Salaries and wages	3,130,000	3,103,125
Compensation for loss of earnings	60,000	59,387	Operating costs	120,000	115,865
Grants	539,964,000	538,011,261		3,250,000	3,218,990
	540,024,000	538,070,648	Statutory item	459,000	459,000
Statutory item	1,509,000	1,509,000		3,709,000	3,677,990
	553,883,000	551,599,864	Grand total	1,160,095,759	1,140,240,518

Travelling expenses of ministers and parliamentary secretaries—Concluded

	Vote	Amount		Vote	Amount
		\$			\$
SOLICITOR GENERAL			TREASURY BOARD		
<i>Minister—</i>			<i>Minister—</i>		
Hon R Kaplan	1	32,288	Hon D Johnston	1	14,339
<i>Parliamentary Secretary—</i>					
Céline Hervieux-Payette	1	6,079	VETERANS AFFAIRS		
SUPPLY AND SERVICES			<i>Ministers—</i>		
SERVICES PROGRAM			Hon W B Campbell	1	5,142
<i>Minister—</i>			Hon J G Lamontagne	1	1,059
Hon J J Blais	1	53,264	<i>Parliamentary Secretary—</i>		
TRANSPORT			J Campbell	1	581
<i>Minister—</i>					
Hon Jean-Luc Pepin	1	7,522			
<i>Parliamentary Secretary—</i>					
Robert Bockstael	1	232			

EXTERNAL AFFAIRS

Canadian representation at international conferences and meetings—Expenditure by conference and meeting

	\$
Agence de Coopération Culturelle et Technique	29,220
Commonwealth Heads of Government	119,455
Law of the Sea	223,975
North Atlantic Treaty Organization	63,579
North-South Dialogue	26,552
Organization for Economic Cooperation and Development	34,689
Security and Cooperation in Europe	521,183
United Nations—Energy	78,117
United Nations General Assembly	403,642
United Nations—Least Developed Countries	34,623
Miscellaneous Conferences and Meetings	83,851
Total	1,618,886

Canadian representation at international conferences and meetings—Travelling expenses regarding conferences and meetings*Agence de Coopération Culturelle et Technique—\$25,204*

Canadian International Development Agency
Potvin D.
External Affairs
Bujold M, Hubert J P, Mackie A.
Provincial Governments
Regimbal R E, Turenne R.

Commonwealth Heads of Government—\$48,073

Member of the House of Commons
Trudeau Rt Hon P E.
Prime Minister's Office
Fowler R, Inscher H, Pitfield M, Viau C.
Agriculture
Lussier G.
Canadian International Development Agency
Lindores D.
External Affairs
Anderson R C, Cooper R, Delworth W T, Johnstone B V, Lajoie C, McLennan E, Robertson I, Russell P F, Senecal N, Shenstone M, Smith B A, Smith L A H, Watson, B.
Finance
Hilton D A.
Industry, Trade and Commerce
Elliot G.

Law of the Sea—\$199,805

Members of the Senate
Austin Hon J, Donahoe Hon R, Marshall Hon J, Theriault Hon N.
Members of the House of Commons
Cyr A, Gass M, Henderson G W, Lonsdale B, McCain F, Munro D, Siddon T, Skelly R J.
Agriculture
Soe-Lin S.
Energy, Mines and Resources
Crosby D G, Jackson W H, Pasho D, Shank R J.
External Affairs
Bacon T C, Beesley J A, Blackwood R F, Clark L S, Cooper E J, Derouin L, Fredette J, Gill G, Gillies B, Hage R, Jalbert O, Rochon R J.
Finance
Robinson C W.

Justice

Bluteau A.
National Defence
Campeau R.
Provincial Government
Keefe D, Legare J E H, Mohide T P, Potter W, Singh S.
Non-Government Delegates
Keyes R, Lepage P, Munro B.

North Atlantic Treaty Organization—\$47,119

Member of the House of Commons
MacGuigan Hon M.
External Affairs
Brown E S, Calder K J, Cameron R P, Chapin P H, Filleul F M, Halstead J H, Hammond T C, Mawhinney B, McLaine A P, Phillips M B, Simard A, Taylor J H, Wade S, Walker L J.

North-South Dialogue—\$24,177

Members of the House of Commons
Lalonde Hon M, MacGuigan Hon M, Trudeau Rt Hon P E.
External Affairs
Charland C, Paynter J L, Smith L A H.

Organization for Economic Cooperation and Development—\$28,754

Members of the House of Commons
Axworthy Hon L, MacGuigan Hon M.
Employment and Immigration
Bujold R, McBride M.
External Affairs
Loignon F X E, McKinney J R, Phillips M B, Simard A, Walker P F.
Provincial Government
Deware Hon M, Maheu P, McCall Hon M, Wynn S.

Security and Cooperation in Europe—\$308,031

Member of the House of Commons
MacGuigan Hon M.
Employment and Immigration
Thorlakson C G.
External Affairs
Anstis C, Belliveau R, Breton J R G, Church J M, Etheridge N M R, Fairweather W M, Filleul F M, McLaine A P, Paquet G, Phillips M B, Rogers R L, Thorpe D.
National Defence
Goetz B A.

United Nations—Energy—\$66,025

Members of the House of Commons
Gurbin G M, Lefebvre T, Rose M.
Canadian International Development Agency
Greenshields C, Haines P J.
Energy, Mines and Resources
Haberman L, Hankey B G, Holbrook J A D, Campbell D W.
External Affairs
McPhail D S.
Industry, Trade and Commerce
Pregel A Y.
Provincial Governments
Bowman C, Higgin R M R, Welch Hon E.
Non-Government Delegates
Laidlaw J.

EXTERNAL AFFAIRS—*Continued*

Canadian representation at international conferences and meetings—Travelling expenses regarding conferences and meetings—*Concluded*

United Nations General Assembly—\$376,037

Members of the Senate

Balfour Hon J, Graham Hon A, Lucier Hon P.

Members of the House of Commons

Anguish D, Cook C, Crosby H, Dantzer V, Dawson D, Duquet G, Epp Hon J, Gustafson L, Hnatyshyn Hon R, Hudecki S, Jewett P, Lefebvre T, Loiselle B, MacGuigan Hon M, Mitchell M, Neill D, Nicholson A D, Sargeant T, Vankoughnet B.

Communications

Tritt R.

External Affairs

Armstrong B, Briggs R J, Cashman E J, Chandler F E K, Clark L S, DeLafayette L, Dupuis J, Filleul J M, Gaudreau J M R, George C D P, Hamlin D L B, Klaus B M, Laliberté D, Lapointe G, Lawless H A, Legg J C, Loranger J, McLean A P, Menzies A R, Miller M G, Phillips M B, Reeder N, Reiskind J, Rousseau L, Tanguay J, Vidnicair M.

Non-Government Delegates

Gérin-Lajoie P, Lussier C, MacDonald D, McKay C B, McWhinney E, Sigler J.

United Nations—Least Developed Countries—\$33,441

Member of the Senate

Perrault Hon R.

Members of the House of Commons

Duclos L, Frith D, Jewett P, Wenman R.

Canadian International Development Agency

Drolet C, Racicot R, Wood J C.

External Affairs

Edwards L, Noble J J, Shortliffe G.

Finance

Richards M.

Miscellaneous Conferences and Meetings—\$71,773

Members of the House of Commons

MacGuigan Hon M, Roche D.

Canadian International Development Agency

Devlin J, Potvin D.

Communications

Dorais L A, Turgeon R.

External Affairs

Beaudoin A, Bujold M, Dodd R, Edelstein V M, Gignac J, Granger P, Johnstone B V, MacLellan K W, Mathieu G, Paquet G, Phillips M B.

Provincial Governments

Comeault J, Daigle R J, Descelles C, Duhamel R, Kipp B, Lecuyer G, Martin N, Ouellet J P, Saint-Onge A.

Non-Government Delegates

Arnoit A, Beauchemin R, Blackburn G, Deslauriers O, Drury Hon C M, Fenske M, Gibson T G, Goble N, Greenhaus B, Lee N, Lisson J, McCarthy G, Rose A, Snell L, Stuchen P, Toombs W.

EXTERNAL AFFAIRS—Continued

Distribution of operational and capital expenditures 1981-82

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Headquarters.....	46,846,022	30,405,681	77,251,703	10,923,112	88,174,815
DIPLOMATIC POSTS—					
Algeria.....	577,589	1,729,191	2,306,780	89,967	2,396,747
Argentina.....	658,744	760,880	1,419,624	1,465,300	2,884,924
Australia.....	931,586	748,160	1,679,746	401,303	2,081,049
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction.....	1,539,445	1,394,660	2,934,105	297,480	3,231,585
Bangladesh.....	383,665	614,659	998,324	247,487	1,245,811
Barbados.....	608,307	674,880	1,283,187	32,949	1,316,136
Belgium.....	2,189,973	4,270,823	6,460,796	976,080	7,436,876
Brazil.....	545,073	772,014	1,317,087	132,137	1,449,224
Britain.....	6,519,886	6,546,977	13,066,863	1,382,596	14,449,459
Cameroun.....	394,511	850,693	1,245,204	355,133	1,600,337
Chile.....	872,046	477,698	1,349,744	120,445	1,470,189
China, People's Republic of.....	1,026,725	781,770	1,808,495	947,301	2,755,796
Colombia.....	622,894	552,569	1,175,463	50,703	1,226,166
Costa Rica.....	313,108	405,284	718,392	48,166	766,558
Cuba.....	728,608	606,670	1,335,278	408,450	1,743,728
Czechoslovakia.....	661,042	594,811	1,255,853	104,657	1,360,510
Denmark.....	633,434	493,619	1,127,053	216,470	1,343,523
Ecuador.....	132,337	272,499	404,836	132,343	537,179
Egypt, Arab Republic of.....	781,504	1,026,719	1,808,223	312,108	2,120,331
Ethiopia.....	285,044	616,806	901,850	88,449	990,299
Finland.....	273,912	257,835	531,747	55,386	587,133
France.....	4,492,547	6,930,866	11,423,413	1,822,367	13,245,780
Gabon.....	143,836	332,205	476,041	32,702	508,743
Germany.....	2,707,591	2,076,161	4,783,752	282,961	5,066,713
Ghana.....	557,032	910,863	1,467,895	395,565	1,863,460
Greece.....	872,954	658,154	1,531,108	185,348	1,716,456
Guatemala.....	292,186	387,975	680,161	157,396	837,557
Guyana.....	335,274	721,534	1,056,808	233,472	1,290,280
Haiti.....	585,743	580,145	1,165,888	63,540	1,229,428
Holy See.....	345,585	226,154	571,739	9,304	581,043
Hungary.....	437,715	518,213	955,928	55,350	1,011,278
India.....	1,451,187	1,377,180	2,828,367	593,810	3,422,177
Indonesia.....	746,719	1,564,683	2,311,402	197,776	2,509,178
Iran.....	370,478	532,042	902,520	10,771	913,291
Iraq.....	539,202	620,624	1,159,826	267,492	1,427,318
Ireland.....	410,305	511,422	921,727	34,918	956,645
Israel.....	1,088,891	1,723,265	2,812,156	154,978	2,967,134
Italy.....	1,849,323	1,525,762	3,375,085	91,974	3,467,059
Ivory Coast.....	891,843	2,214,358	3,106,201	2,885,397	5,991,598
Jamaica.....	650,559	1,162,332	1,812,891	172,520	1,985,411
Japan.....	3,615,170	3,331,483	6,946,653	314,989	7,261,642
Kenya.....	890,563	1,453,018	2,343,581	203,982	2,547,563
Korea.....	747,353	1,510,659	2,258,012	138,160	2,396,172
Kuwait.....	451,680	700,700	1,152,380	79,286	1,231,666
Lebanon.....	852,417	732,170	1,584,587	99,395	1,683,982
Malaysia.....	440,530	542,717	983,247	66,760	1,050,007
Mexico.....	1,278,778	1,664,266	2,943,044	841,779	3,784,823
Morocco.....	402,999	543,003	946,002	90,741	1,036,743
Netherlands.....	1,135,162	935,508	2,070,670	164,364	2,235,034
New Zealand.....	336,027	454,702	790,729	91,452	882,181
Nigeria.....	634,992	1,906,282	2,541,274	318,658	2,859,932
Norway.....	542,846	525,959	1,068,805	218,988	1,287,793
Pakistan.....	719,517	842,541	1,562,058	756,038	2,318,096
Peru.....	467,566	721,113	1,188,679	159,673	1,348,352
Philippines.....	707,639	1,285,431	1,993,070	230,314	2,223,384
Poland.....	925,633	758,267	1,683,900	257,104	1,941,004
Portugal.....	548,702	450,660	999,362	67,344	1,066,706
Rumania.....	485,861	566,619	1,052,480	59,209	1,111,689
Saudi Arabia.....	626,555	1,588,300	2,214,855	944,427	3,159,282
Senegal.....	536,230	759,464	1,295,694	125,440	1,421,134
Singapore.....	879,523	1,316,894	2,196,417	73,491	2,269,908
South Africa.....	614,231	612,215	1,226,446	123,133	1,349,579
Spain.....	645,192	654,719	1,299,911	43,870	1,343,781
Sri Lanka.....	249,573	349,287	598,860	327,721	926,581
Sweden.....	794,266	575,541	1,369,807	121,776	1,491,583
Switzerland.....	788,499	624,038	1,412,537	60,569	1,473,106
Tanzania.....	507,975	761,824	1,269,799	377,863	1,647,662
Thailand.....	1,045,831	1,193,277	2,239,108	62,353	2,301,461
Trinidad and Tobago.....	805,951	1,062,544	1,868,495	192,577	2,061,072
Tunisia.....	426,912	504,308	931,220	130,014	1,061,234
Turkey.....	556,944	668,060	1,225,004	118,853	1,343,857
Union of Soviet Socialist Republics.....	1,521,464	1,390,464	2,911,928	163,379	3,075,307
United States of America.....	5,079,382	4,717,460	9,796,842	137,040	9,933,882

EXTERNAL AFFAIRS—Concluded

Distribution of operational and capital expenditures 1981-82—Concluded

	Personnel costs	Other operational	Total operational	Capital	Total
	\$	\$	\$	\$	\$
Venezuela.....	846,604	1,031,579	1,878,183	169,120	2,047,303
Yugoslavia.....	1,023,010	861,559	1,884,569	1,889,016	3,773,585
Zaire.....	626,784	890,701	1,517,485	235,400	1,752,885
Zambia.....	377,227	663,993	1,041,220	57,196	1,098,416
Zimbabwe.....	326,576	245,439	572,015	994,452	1,566,467
CONSULAR POSTS—					
Atlanta, USA.....	592,365	559,893	1,152,258	24,697	1,176,955
Birmingham, UK.....	373,977	167,651	541,628	15,570	557,198
Boston, USA.....	757,430	695,129	1,452,559	55,937	1,508,496
Buffalo, USA.....	422,991	316,178	739,169	58,095	797,264
Chicago, USA.....	777,247	846,729	1,623,976	39,323	1,663,299
Cleveland, USA.....	198,950	497,104	696,054	135,387	831,441
Dallas, USA.....	364,914	534,789	899,703	330,885	1,230,588
Detroit, USA.....	420,167	575,344	995,511	50,268	1,045,779
Dusseldorf, Germany.....	188,523	321,916	510,439	208,909	719,348
Glasgow, UK.....	313,603	90,945	404,548		404,548
Hamburg, Germany.....	222,830	313,604	536,434	28,632	565,066
Bordeaux, France.....	206,115	188,269	394,384	5,223	399,607
Los Angeles, USA.....	945,471	795,323	1,740,794	59,214	1,800,008
Marseille, France.....	493,225	543,507	1,036,732	139,678	1,176,410
Melbourne, Australia.....	229,545	355,862	585,407	80,780	666,187
Milan, Italy.....	390,595	260,787	651,382	22,883	674,265
Minneapolis, USA.....	307,472	321,122	628,594	22,808	651,402
New Orleans, USA.....	137,772	116,320	254,092	2,319	256,411
New York, USA.....	1,729,137	2,972,035	4,701,172	189,867	4,891,039
Philadelphia, USA.....	163,876	355,666	519,542	5,064	524,606
Rio de Janeiro, Brazil.....	305,868	352,690	658,558	1,327,604	1,986,162
San Francisco, USA.....	709,729	844,501	1,554,230	55,263	1,609,493
Sao Paulo, Brazil.....	234,292	363,406	597,698	36,002	633,700
Seattle, USA.....	700,388	710,040	1,410,428	125,923	1,536,351
Strasbourg, France.....	239,056	275,507	514,563	3,349	517,912
Sydney, Australia.....	549,275	757,668	1,306,943	87,787	1,394,730
West Berlin, Germany.....	192,554	182,992	375,546	9,413	384,959
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels.....	1,304,969	553,077	1,858,046	40,053	1,898,099
Organization for Economic Co-operation and Development, Paris.....	385,366	283,454	668,820	21,867	690,687
Permanent Mission of Canada to the European Communities, Brussels.....	559,788	288,495	848,283	4,706	852,989
Permanent Mission of Canada to the Organization of American States, Washing- ton.....	114,433	189,407	303,840	6,720	310,560
Permanent Mission of Canada to the United Nations, Geneva.....	1,764,119	1,381,992	3,146,111	243,271	3,389,382
Permanent Mission of Canada to the United Nations, New York.....	1,344,595	1,664,626	3,009,221	154,057	3,163,278
OTHER POSTS—					
Amman, Jordan.....		28,064	28,064	132,625	160,689
Bamako, Mali.....	55,138	220,921	276,059	52,157	328,216
Frankfurt, Germany.....	79,304	178,079	257,383	20,901	278,284
Kigali, Rwanda.....		318	318	94,996	95,314
Munich, Germany.....		3,414	3,414	944	4,358
Niamey, Niger.....	84,968	135,508	220,476	36,695	257,171
Ouagadougou, Upper Volta.....	48,707	159,459	208,166	9,067	217,233
Victoria, Hong Kong.....	1,463,000	1,169,875	2,632,875	179,072	2,811,947
Total.....	139,128,343	139,397,266	278,525,609	41,059,600	319,585,209

INDUSTRY, TRADE AND COMMERCE

Details of expenditures by trade mission post

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office, Ottawa	2,559,448	782,905	5,215,563	8,557,916
Africa—				
Salisbury	46,933	6,982	16,175	70,090
Yaounde	46,933	15,273	39,225	101,431
Algeria, Algiers	184,254	51,700	27,839	263,793
Argentina, Buenos Aires	141,413	13,370	23,851	178,634
Australia—				
Canberra	109,510	23,914	34,399	167,823
Melbourne	190,209	33,444	57,067	280,720
Sydney	236,814	55,281	61,529	353,624
Austria, Vienna	96,533	18,419	7,969	122,921
Belgium—				
Brussels	223,977	130,286	47,713	401,976
Candel Nato	93,866		18,455	112,321
Canmiseur	277,687		52,246	329,933
Brazil—				
Brasilia	115,149	16,749	20,506	152,404
Rio de Janeiro	135,126	18,801	19,662	173,589
Sao Paulo	210,511	20,860	25,191	256,562
Central America, San Jose	106,915	5,366	25,600	137,881
Chile, Santiago	118,407	24,056	23,765	166,228
China, Peking	187,732	33,498	63,326	284,556
Colombia, Bogota	110,585	11,201	23,080	144,866
Congo, Kinshasa	46,933	24,389	24,627	95,949
Cuba, Havana	139,415	33,028	24,604	197,047
Czechoslovakia, Prague	96,711	7,384	17,802	121,897
Denmark, Copenhagen	98,015	12,301	18,887	129,203
Finland, Helsinki	68,117	9,682	15,134	92,933
France, Paris	473,446	88,616	118,196	680,258
Germany—				
Bonn	291,569	61,482	71,947	424,998
Dusseldorf	189,881	45,403	47,021	282,305
Hamburg	182,059	30,053	28,665	240,777
Greece, Athens	143,929	15,727	20,431	180,087
Guatemala, Guatemala City	139,037	30,597	26,993	196,627
Hong Kong	131,670	11,107	28,570	171,347
Hungary, Budapest	71,627	3,419	13,694	88,740
India, New Delhi	189,881	18,730	30,526	239,137
Indonesia, Djakarta	182,617	43,159	39,258	265,034
Iran, Tehran	24,541			24,541
Iraq, Baghdad	68,372	13,573	12,631	94,576
Ireland, Dublin	67,563	2,179	10,519	80,261
Israel, Tel Aviv	100,167	1,270	25,598	127,035
Italy—				
Milan	200,643	22,737	40,816	264,196
Rome	236,814	36,282	50,685	323,781
Ivory Coast, Abidjan	96,748	35,496	20,327	152,571
Jamaica, Kingston	57,517	8,343	15,346	81,206
Japan, Tokyo	758,113	225,135	251,362	1,234,610
Kenya, Nairobi	106,316	14,025	23,174	143,515
Korea, Seoul	201,960	33,189	33,429	268,578
Kuwait, Safat	118,407	30,208	38,992	187,607
Lebanon, Beirut	25,932	48	5,583	31,563
Malaysia—				
Kuala Lumpur	118,581	16,989	35,807	171,377
Singapore	127,694	14,969	13,080	155,743
Mexico, Mexico City	240,977	21,655	58,486	321,118
Morocco, Rabat	68,789	10,941	15,040	94,770
Netherlands, The Hague	174,236	21,223	28,843	224,302
New Zealand, Wellington	142,948	4,915	54,187	202,050
Nigeria, Lagos	136,888	54,039	37,156	228,083
Norway, Oslo	96,015	14,612	22,189	132,816
Pakistan, Islamabad	71,474	2,526	16,436	90,436
Peru, Lima	121,010	10,667	15,523	147,200
Philippines, Manila	193,959	27,409	41,919	263,287
Poland, Warsaw	96,018	10,140	21,856	128,014
Portugal, Lisbon	67,998	3,270	10,554	81,322
Romania, Bucharest	71,474	12,916	10,779	95,169
Saudi Arabia, Jeddah	173,933	44,983	72,111	291,027
Senegal, Dakar	43,022	11,801	22,663	77,486
South Africa, Pretoria	22,496		6,879	29,375
South America, Quito	71,474	5,123	13,822	90,419
Spain, Madrid	144,064	16,222	34,549	194,835
Sweden, Stockholm	163,578	26,309	35,202	225,089
Switzerland, Berne	142,948	40,588	33,200	216,736
Thailand, Bangkok	118,407	17,689	23,895	159,991
Tunisia, Tunis	46,933	8,448	10,453	65,834

INDUSTRY, TRADE AND COMMERCE—Continued

Details of expenditures by trade mission post—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Turkey, Ankara	68,162	8,210	24,031	100,403
Union of Soviet Socialist Republic, Moscow	170,469	30,851	29,583	230,903
United Arab Republic, Cairo	188,180	20,117	67,889	276,186
United Kingdom—				
Glasgow	55,998	10,388	12,758	79,144
London	548,332	86,075	166,196	800,603
United States of America—				
Atlanta	182,059	24,519	65,788	272,366
Boston	214,422	25,090	55,415	294,927
Buffalo	189,881	19,977	21,598	231,456
Chicago	202,689	22,448	40,541	265,678
Cleveland	236,845	28,651	45,709	311,205
Dallas	268,102	31,033	62,207	361,342
Detroit	214,422	39,613	33,835	287,870
Los Angeles	253,533	33,183	66,988	353,704
Minneapolis	157,711	25,492	25,498	208,701
New York	300,687	46,465	65,104	412,256
Philadelphia	189,881	22,114	26,622	238,617
San Francisco	186,169	24,165	54,085	264,419
Seattle	163,399	13,771	29,434	206,604
United Nations Permanent Mission	46,933		8,012	54,945
Washington	455,834	67,345	85,443	608,622
Venezuela, Caracas	204,611	44,699	55,340	304,650
West Indies, Port of Spain	189,914	24,183	49,512	263,609
Yugoslavia, Belgrade	144,512	15,274	33,618	193,404
Total	17,187,663	3,180,764	8,617,313	28,985,740

INDUSTRY, TRADE AND COMMERCE—Continued**TRADE-INDUSTRIAL PROGRAM****Travelling expenses regarding trade missions***Canadian Book Publishers Mission to Australia, March 1982—\$1,182*

Government Delegates
Rosborough D, Strycker L.

Non-Government Delegates

Bess R, Bryson G, Cobham A, Dean G, Hayes C, Lee R, Matheson W, McKnight L, Nestmann-Hushion J, Ross R, Starkman S, Stoddart J, Wardle F, Witmer G.

Packaging and Printing Machinery Mission to Mexico, November 22-27, 1981—\$9,479

Government Delegates
Belanger GE, Field RH, Patterson G, Roderiques M.

Non-Government Delegates

Burns RJ, Butler MA, Hagedorn H, Harris M, Hauser A, Hedley A, Karass Dr TJ, Kerr R, Lynen I, Robson N, Sinclair JM, Warlow G.

Oil and Gas Equipment Buyers Mission from Latin America to Interan, September 15-18, 1981—\$14,173

Government Delegates
Courchesne M, Kelso E.

Non-Government Delegates

Beltran G, Gevallos O, Gomez MA, Megson J, Messulam S, Naranjo M, Paredes DN, Zamora MS.

Sawmill and Forest Harvesting Equipment Mission from Chile, August 16-29, 1981—\$34,619

Government Delegates
Daguerre-Massieu C, Leigh M.

Non-Government Delegates

Hurado P, Jaramillo JM, Krassa C, Lesser J, Pirazoli A, Torrico J, Uribe H, Vial E, Zanartu E.

Salted Fish Mission from Brazil and Trinidad, September 12-18, 1981—\$12,978

Government Delegates
Arsenault J, Couse PW, Heney J, Mulders JM, New EW, Wight RE.

Non-Government Delegates

Carli Dr E, La Pastina V, Martins AC, Roseblum A.

Packaging and Printing Machinery Mission to Peru, Trinidad, Venezuela, March 21-31, 1982—\$17,930

Government Delegate
Field RH.

Non-Government Delegates

Boersma C, Frost J, Hagedorn H, Hauser A, Hedley A, Hunter D, Karass Dr TJ, Kovacs B, Robson N, Vargas H, Warlow G.

Railway Equipment Mission to Colombia and Ecuador, February 16-26, 1982—\$10,609

Government Delegate
Walsh TP.

Non-Government Delegates

Belisle JD, Cooke P, Kayes R, Langtry KC, MacDonald W, de Pellegrin M, Riel O, Serfaty R, Zacharkiw WM.

Agricultural Machinery Buyers Missions from Argentina and Mexico to Western Farm Show June 17-20, 1981—\$3,255

Government Delegate

Kelso E.

Non-Government Delegates

Galan RR, Morales HL, Velazquez CA.

Canola (Rapeseed) Oil and Meal Mission and Seminar to Chile and Venezuela, February 27-March 12, 1982—\$38,029

Government Delegate

McBride AA.

Non-Government Delegates

Blair Dr R, Brand T, Campbell Dr L, Loewen D.

Canola Utilization Mission from Mexico, August 11-22, 1981—\$16,802

Government Delegate

House WM.

Non-Government Delegates

Beltran Dr B, Brambila Dr S, Canales I, Castaneda FJM, Cruz PV, Fernandez RM, Garcia A, Penalba Dr G, Santiesteban DG, Serrano DM, Villasenor E.

Industrial Rubber Products Mission to Cuba, October 25-November 1, 1981—\$6,289

Government Delegate

Steen RJ.

Non-Government Delegates

Baldwin RC, Couttie RD, Haley M, Hashmi S, Kastner S, Liddell WD, Sinnmaz C, Tallon MJ.

Ministerial Mission to Brazil, December 7-12, 1981—\$8,150

Government Delegates

Elliott JA, Foran P, Genest P, Lumley Hon E, Nystram L, Paquette R, Ross CW.

Non-Government Delegates

Bourgenon C, Clark L, Davies JI, Drouin M, Fincham CF, Gadsby V, Ingham A, Marshall D, Mayson D, Miller DS, Volk TM, Wadlwam M.

High Technology Mission to Mexico, February 28-March 5, 1982—\$13,201

Government Delegates

Elliott JA, Stolarik M.

Non-Government Delegates

Anderson P, Ashworth E, Beshlian E, Bousfield G, Bruce W, Henry D, Hurtubise L, Mowers B, Pollock J, Shepherd J, Sondergaard S, Szanto A, Tulett D, Voyer R.

Prime Minister's Visit to Mexico, January 13-16, 1982—\$1,068

Government Delegates

Goyer Hon JP, Stolarik M.

Non-Government Delegates

Beaudoin JL, Beaudoin L, Bradley P, Cafik N, Christopher IC, DesMarais P, Després H, Dupont P, Gagnon JP, Gauntley JA, Gilbert A, Gourdeau JP, Griffen MW, Johnson C, Kearns F, Kuffner V, Mathews T, Mercaldo E, Nightingale A, O'Brien KJ, Philips R, Shaver D, Smith KW, Thornton NI, Warren J.

INDUSTRY, TRADE AND COMMERCE—Continued**TRADE-INDUSTRIAL PROGRAM—Continued****Travelling expenses regarding trade missions—Continued***Timber Frame Housing-Mortgage and Insurance Mission from Belgium, March 27-April 3, 1982—\$17,749*

Government Delegate

Tittley JG.

Non-Government Delegates

de Seui HA, Brocex E, Debersaques G, Lannoy P, Raspoet J, Vandevelde O, Van Pottelbergh G.

Technical Seed Potato Mission from Yugoslavia, August 9-19, 1981—\$10,280

Government Delegates

Matuk F, Watt A.

Non-Government Delegates

Djekic D, Jakovljevic Dr M, Rus Dr M, Segrt S.

Fish Buyers Mission from Israel, Czechoslovakia, Hungary, May 3-13, 1981—\$13,643

Non-Government Delegates

Drug M, Harvath Dr L, Horacek S, Michaelis Y.

Lumber and Panel Products Seminar in France, Belgium and Italy, November 18-24, 1981—\$29,345

Government Delegates

Shaw D, Van Roggen Hon GC.

Non-Government Delegates

Bernardis A, Johnson D, Kostra MT, Ricard L, Riley J, Schippers C.

Computer Technology Mission from Belgium, October 31-November 10, 1981—\$20,773

Government Delegates

Cowley W, Desbiens P, Ferland R, Griffith A, Vandermerch R.

Non-Government Delegates

Debie M, Du Faux P, Leenknecht G, Mutton JH, Rybski J, Stessels de Cergy JC, Techer P, Thelen W.

Agricultural Machinery Buyers Mission from France, West Germany to Farm Progress Show, June 16-20, 1981—\$11,452

Government Delegate

Green G.

Non-government Delegates

Berthelot M, Doiseau J Louapre F, Rullier B, Tachet R.

Canola (Rapeseed) Mission and Seminar in Yugoslavia, Romania, September 27-October 10, 1981—\$32,390

Government Delegate

Sigal S.

Non-Government Delegates

Aherne Dr F, Leeson Dr S, Stefansson Dr B, Titheridge EV, Wayman RS.

Ministerial Mission to Romania and Czechoslovakia, May 15-22, 1981—\$1,020

Government Delegates

Ballhorn R, Chipczak A, Lumley Hon EC, McKenzie R, McLaine E, Siig M, White BM,

Non-Government Delegates

Hardwicke J, MacDonald M.

Wearing Apparels Buyers Mission from Europe to COFF, Winnipeg, March 3-5, 1982—\$35,275

Government Delegate

Mullen D.

Non-Government Delegates

Alkin R, Butler T, Chamley D, Dengg I, Flood B, Foley J, Hammeborg R, Huber HC, Lacey S, Manetta G, Milnes D, Ofstein E, Schwang PE, Stein K, Ugolini PM, Westerberg E.

Canadian Manufactured Housing Mission and Seminars to West Germany, October 31-November 13, 1981—\$25,838

Government Delegates

Buswell ET, Miller RN, Peterson V, Rooke C, Schulze F.

Non-Government Delegates

Hanson B, Luini L, Pettipas P, Simpson E, Van de Sype M, Yao E.

Buyers Mission from Ireland to Children's Wear Export Show, February 21-23, 1982—\$7,240

Government Delegate

Gallenger B.

Non-Government Delegates

Dallas R, Magowen E, O'Driscoll A, O'Sullivan C, Quinn Q.

Oil and Gas Equipment Mission from Romania and USSR to Inter-can, September 14-19, 1981—\$5,803

Government Delegate

Courchesne D.

Non-Government Delegates

Popescu C, Uleia E.

Airport Equipment Mission from Yugoslavia, March 20-27, 1982—\$8,495

Government Delegate

Djordjevic K.

Non-Government Delegates

Avramovic R, Busic N, Dzankic F, Pasic A, Sehic K, Seleskovic S, Trgovcevic D, Vojnovic A.

Automotive Parts Mission to Finland and Sweden, March 8-12, 1982—\$4,282

Government Delegate

Barr BM.

Non-Government Delegates

Bartels WR, Brazeau G.

Project Sales Mission to East Germany, March 18-24, 1982—\$16,397

Government Delegate

Evans RE.

Non-Government Delegates

Baird JC, Blair DG, Champagne CG, Clothier JR, Dogherty DD, Jaeger H, Macdonald J, van de Weert Dr G.

Dryland Farming Seminar in Australia Toowoomba and Dowerin, September 2-3, 1981—\$11,786

Government Delegate

Moffatt D.

INDUSTRY, TRADE AND COMMERCE—Continued**TRADE-INDUSTRIAL PROGRAM—Continued****Travelling expenses regarding trade missions—Continued***Jewellery Buyers Mission from Australia and New Zealand to Toronto and Montreal, July 17-24, 1981—\$66,826*

Government Delegates

Casey M, Van Zant JW.

Non-Government Delegates

Barritt A, Barthelson A, Beattie EG, Bollom A, Francis S, Frelander G, Hanna TN, Humphrey K, Lumley N, Manual B, Matthews JG, Morecroft T, Pike R, Sheehan L, Shields P, Thomas J, Worth P.

Pulp and Paper Mission to Australia and New Zealand, March 25-April 12, 1982—\$4,887

Government Delegate

Poirier OY.

Non-Government Delegates

Caspar RC, Dressell EP, Polegato CI, Radage D, Truxa L, Young, D.

Technical Seed Potato Mission from Morocco, July 19-29, 1981—\$11,974

Government Delegates

Mulders J, New EW.

Non-Government Delegates

Arifi A, Achahboun M, Chkoff A, Lakhdar R, Tourkmani M.

Swine and Semen Mission and Seminars in S/E Asia (Taiwan, Thailand, Malaysia, Philippines, Singapore), February 1982—\$31,590

Government Delegates

Grieger H, Hacker Dr D, McFarlane K.

Non-Government Delegates

Brooks D, Boomgardt Dr J, Donaldson J, Hock Dr CC, Hoffmann F.

Fisheries Products Mission from Hong Kong, Singapore, South Korea, September 13-October 1, 1981—\$39,342

Government Delegates

Chau FK, Torrie KM, Tremblay J.

Non-Government Delegates

Choi WJ, Kong GM, Lee CH, Lim KL, Lin S, Lui CC, Peh PLR, Tang L.

Industrial Process Control and Automation Equipment and System Mission to Australia, July 27-August 6, 1981—\$40,944

Government Delegates

Mackasey Hon B, Szymanowski J.

Non-Government Delegates

Byrne F, Frewin D, McCullough L, Neufeld A, Ricciatti B, Robar J, Schwartz J, Tansony R, Whiteside JAC.

Outgoing Railway Equipment Mission to Angola, April 3-13, 1981—\$5,037

Government Delegate

Morrison E.

Non-Government Delegates

Belisle JD, Benoit L, Wadhwani M.

Timber Frame Technical Mission from Japan, October 4-17, 1981—\$64,130

Government Delegates

Buswell EE, Adilman T, Kawai S, Kondo M.

Non-Government Delegates

Fujihashi O, Fujii Y, Harada S, Higuchi N, Iku T, Kobayashi A, Morishita M, Mukai K, Murota T, Nakada S, Nishio R, Salokawa H, Senejima S, Shiota S, Sugawara S, Tategata H, Tomoi M, Toyoda S, Urugami K.

Oil and Gas Mission from Indonesia, October 25-November 5, 1981—\$4,639

Government Delegates

Courchesne D, Eager A.

Non-Government Delegates

Atmadja A, Saanin A.

Raw Furs Mission to Hong Kong and Japan, November 1-14, 1981—\$8,608

Government Delegate

Merkley C.

Non-Government Delegates

Friedman B, Jost O, Soudack M.

Timber Frame Construction Mission from Japan, July 12-25, 1981—\$56,368

Government Delegates

Adilman T, Buswell EE, Koizumi M.

Non-Government Delegates

Ebihara Y, Fukuda T, Galbraith M, Hasebe Y, Hiras H, Inoue K, Ishiwari K, Kato Y, Kobayashi S, Kojima J, Kudo Y, Kusakabe T, Matsuo N, Murata T, Nakamura S, Nozaki H, Okumura T, Sakai K, Shiroto J, Suzuki M, Takagai M, Takeuchi I, Tojima Y, Tsutsumi K.

Ministerial Trade Development Mission to Israel, December 1981—\$18,112

Government Delegates

Borden RL, Budney B, Chaiton A, Gray Hon H, Keane M, Nelson J, Petrie FR, Shenstone M, Wright T, Wickes JB.

Non-Government Delegates

Bevis RJ, Simonds H.

Agricultural Machinery Buyers Mission from Australia and Nigeria to Western Farm Progress Show, June 17-20, 1981—\$11,082

Government Delegate

Green GW.

Non-Government Delegates

Akparata SE, Cornet F, Malins CBC, Ojoko S.

Canola Utilization Mission from Peoples Republic of China, September 14-26, 1981—\$32,837

Government Delegate

McBride AD.

Non-Government Delegates

Cui DX, Li YC, Mu CC, Pang FS, Qi ZH, Wang HX, Xu DX, Zhu QH.

INDUSTRY, TRADE AND COMMERCE—Continued**TRADE-INDUSTRIAL PROGRAM—Continued****Travelling expenses regarding trade missions—Continued***Canola (Rapeseed) Oil Mission and Seminar to India, Pakistan, Bangladesh, January 1982—\$10,398*

Government Delegate

House W.

Non-Government Delegates

Adolphe D, Roden A, Unger E.

Canola (rapeseed) Oil and Meal Mission and Seminar to Japan, October 31–November 14, 1981—\$14,216

Government Delegate

Armstrong HT.

Non-Government Delegates

Adolphe D, Aherne Dr FX, Clandinin Dr DR, Colburn L, Daun Dr JK, Downey Dr RK, Earl Dr AE, Radke CD.

Ministerial Railway Equipment Mission from Nigeria, May 9–15, 1981—\$11,468

Government Delegates

Brennan M, Laughton C, Lumley Hon E, MacGuigan Hon M, McLachlin P, Marceau R, Morrison E, Pepin Hon JL, Petrie F, Spink FM, Steers B.

Non-Government Delegates

Abdul-Kadir AGJ, Aliyu G, Dikko AV, Ezimora Dr A, Hayes E, Makanmawa AWB, Mammon Hon BC, Omene S.

Ministerial Oil and Gas Equipment Mission from West Australia, May 7–15, 1981—\$48,097

Government Delegates

Colpitts M, Halchuk D, Lumley Hon E, Lyons A, MacKinnon BJ.

Non-Government Delegates

Allen DE, Bond ED, Brayshaw BB, Brown R, Chignell GS, Court JBW, Court VC, Dark R, Davison MR, Enright P, Greenwood F, Greive LJ, Horgan J, Keenan J, Lavers P, Lenzo JC, Lyall JMM, McCorkill DG, Nicholls RC, Parry KJ, Ralph JC, Sanbrook BW, Sharp J, Smith PGH, Summerhayes GE, Willis RB.

Atlantic Provinces Mission to Australia and New Zealand, November 6–20, 1981—\$32,946

Government Delegate

Torrle KM.

Non-Government Delegates

Bastarache JN, Brosseau P, Comeau MR, Elsey J, Guy S, Ishiguro S, Hirtle K, Lindsay J.

Telecommunication Mission to Japan, June 16–19, 1981—\$11,837

Government Delegate

Wright WG.

Non-Government Delegates

Buck B, Flood K, Gray G, Mair B, Owen C, Shiu C.

Ministerial Mission to Saudi Arabia and Nigeria, August 4–15, 1981—\$883

Government Delegates

Desmarais A, Gill A, Lumley Hon E, McLachlan P.

Non-Government Delegates

Blakeley H, Crowe I, Draca C, Frampton B, Gray G, Lackowicz J, Lacroix J, Layton R, Melchers J, Miskeman R, Mitchell J, Timmins J, Williams J.

Ministerial Visit to Japan and South Korea, June 15–25, 1981—\$8,642

Government Delegates

Fournier R, Johnstone R, Lumley Hon E, Petrie FR, Steers BC, Van Adel R, Whittleton JA.

Ministerial Trade Mission to Israel, April 25–29, 1981—\$12,829

Government Delegates

Best DR, Johnston Hon DJ, Johnston H, McGregor RK, Mulvihill RP, Valle CA, Watson B.

Automotive Parts Mission to Australia, March 8–20, 1982—\$52,156

Government Delegate

Skorupinski S.

Non-Government Delegates

Ash J, Bray JJ, Bustos G, Gerard J, Henri R, Littler WE, Mathieson R, Mitten R, O'Grady T, Philipps J, Prior R, Willson GW.

Electrical Equipment Mission to Australia, October 10–24, 1981—\$32,704

Government Delegates

Manseau M, Robinson J.

Non-Government Delegates

Ball B, Gordon D, Lodge V, Ratcliffe B, Thompson M, Wood C.

Mission to International Symposium on Genetic Improvement of Farm Animals, September 27–October 7, 1981—\$3,241

Government Delegate

Gillis Dr W.

Oil and Gas Equipment Buyers Mission from Australia, India, Indonesia, New Zealand, September 15–18, 1981—\$49,915

Government Delegates

Courchesne, D, Gailer R.

Non-Government Delegates

Adams EW, Bachi DP, Barua CK, Bora BC, Chandra KC, Pearson Dr GR, Rajonwar CK, Rock G, Sawant DBS, Sood VK, Thompson TPD, Woodward H.

Livestock Mission from Nigeria, October 25–November 7, 1981—\$6,489

Government Delegate

Crowston E.

Non-Government Delegates

Bida Dr, Lamido A, Umaru B.

Agricultural Reform and Land Development Ministerial Mission from Libya, August 13–21, 1981—\$11,918

Government Delegates

Dickenson LT, Rutherford RJ.

Non-Government Delegates

Abushawashi AA, El Ghali MA, El Lolbi R, Joudah B, Kabar MN, Younas YM.

INDUSTRY, TRADE AND COMMERCE—Continued**TRADE-INDUSTRIAL PROGRAM—Continued****Travelling expenses regarding trade missions—Continued***Canadian Franchise Firms Mission to Australia and New Zealand,**March 1982—\$23,953*

Government Delegate

Kelly J.

Non-Government Delegates

Bateup A, Charette G, Dalton RG, Kelly J, Meyer J, Nelson I, Pappas D, Spence J.

*Bilateral Trade Mission to Tunisia and Morocco, February 8-13,**1981—\$2,622*

Government Delegates

Allard R, Arsenault J, Baillargeon C, Barry G, Brault M, Carreau M, Couture R, Delahousse D, Desjardins A, Dupont L, Ferland JP, Lachance P, Licari WG, Pattee S, Pouliot F, Said Khari M, Tood R.

Non-Government Delegates

Akerly J, Bergeron G, Boudreay J, Carrier JG, Chretien R, Dufour J, Elaraby S, Garceau P, Gerin-Lajoie P, Icurso G, Journeaux MH, Lalonde P, Lavallee G, Lepage G, McKay J, McWilliam E, Posey R, Al Saabi MA, Sanniguel J, Sicard M, Smith N, Thiry C, Thomassin R.

*Ministerial Mission to Kenya, Swaziland, Zimbabwe and Cameroons,**February 4-19, 1982—\$3,586*

Government Delegates

Benjamin L, Bergbusch EJ, Book A, Fraser BB, Gordon L, Lumley Hon E, MacDonald BE, Middleton RM, Reid S, Sander R.

Non-Government Delegates

Campbell B, Coombe P, Hameed BA, Kurlents M, Langlois A, Langtry K, McNaughton D, Wadwani M.

Multi Sector Mission to Israel, March 25-31, 1982—\$40,547

Government Delegates

Budny B, Petrie FR.

Non-Government Delegates

Bruce A, Coleman VR, Eustaquo M, Fowler CWD, McNamara T, McNaughton DH, Reed V, Roth S, Sandy HM, Ting JH.

Ministerial Mission to Japan, March 12-20, 1982—\$18,382

Government Delegates

Konda M, Lapointe Hon C, McCloskey JC, Stuart C, Wright R.

*US Jewellery Buyers Mission to Toronto Jewellery Show, July 10-22,**1981—\$19,389*

Government Delegates

Bennett M, Blackwood J, Emslie J, Gace V, Levinter M, Mayer L, Mitchell D, Rush G, VanZant JW, Waddell N.

Non-Government Delegates

Berry R, Berry R, Bertman M, Black S, Bland H, Boyd V, Buckle J, Cameron R, Champa D, Chase H, Chijian S, Clark DL, Clark ER, Davies M, Ernst RC, Ernst SW, Freeman S, Foster A, Gewirtz G, Goldfarb C, Goldfarb W, Green L, Green S, Gunther B, Gunther M, Harris A, Harris S, Hayhurst C, Hoffman M, Kokinos C, Letwinger LG, Leroy FC, Levy J, Levy RP, Lucas P, Miyamoto T, Napoleon C, Needleman K, Olson R, Patton W, Primmer B, Rogosinski M, Rotosi K, Rudd S, Russel G, Sklaire D, Tarin J, Thomas R, Tiffany J, Wynsma W, Yaseen L.

*Furniture Buyers Mission from US to Montreal Furniture Show,**June 14-17, 1981—\$17,230*

Government Delegates

Desmarais C, Gallagher J, Garienas R, Grouen M, Light F, Mayer M, McCannel W, Rich R.

Non-Government Delegates

Amburgey J, Atkins R, Baker W, Bartell L, Bartholomac W, Bauer S, Bellarance D, Ben E, Ben R, Brantly M, Brice P, Carr R, Daniel F, Erlichman S, Fayner S, Freigen E, Fierber N, Frankel L, Frankel P, Gera R, Geribo D, Gibson B, Glasgow D, Glickfield L, Griff H, Ho W, Jackson R, Kanter I, Kaplan H, Koch F, Koeser L, Lamb R, Latkin H, Lecher L, Lee L, Lightcap R, Lentzsch C, Lever M, Levine C, Levinsan B, Moore F, Petersan U, Phillips N, Play M, Pollack DG, Reeder D, Rose R, Ross B, Sacharshi B, Samanski B, Schulman A, Schwartz R, Sears S, Segal E, Shapiro M, Shreve M, Solberg L, Sorenson R, Sprafkin K, Stein R, Strickland R, Villency R, Wood D, Young S.

*US Buyers Mission to Toronto International Boat Show, January**8-17, 1982—\$33,742*

Government Delegate

Jessop G.

Non-Government Delegates

Banderas JF, Baynes F, Baynes F, Beauregarde P, Beauregarde P, Beimer D, Billings B, Blackwood P, Bleisch B, Bleisch B, Boyd J, Bryce C, Bucci L, Bucci P, Cafferey V, Carlson D, Carlson TA, Chayrigues RA, Cimino P, Cody C, Cody K, Coleman R, Coleman R, Cormi MA, Courter R, Cully J, Daigle R, Daigle S, Darby J, Davidson P, Davidson R, Deamico A, Doller J, Doller S, Donahue G, Donahue M, Durant G, Eaton K, Eaton N, Ehrhardt W, Ellis J, Eubanks L, Falcone F, Farnham W, Fifield M, Fink J, Finn B, Finn M, Flanagan T, Flood T, Francis G, Fraser W, Frietsch H, Gregoire T, Goodhue J, Haberkoe H, Hamill D, Harrett, Haverstock S, Harvey I, Heath A, Hewison F, Huber W, Hull G, Jackson J, Janscheski T, Jenkins R, Jousma G, Joyce R, Jurskis J, Kinn J, Klein P, Klein P, Klein R, Koch BM, Kristan B, Lager A, Lager J, Lapp C, Lapp D, Leinmiller B, Leinmiller G, Licari F, Luehmann A, MacDonald J, MacDonald J, Matthews B, Maxon R, McEldowny D, McIntosh T, McLean M, Melzer W, Mies J, Miller CJ, Miller T, Miller W, Mitchell S, Murray T, Nicoll G, Nicoll G, Nohren J, Noriak D, O'hern W, O'hern W, Olson D, Pearlstein S, Peterson E, Peterson R, Peterson V, Petrovitz Dr A, Pakras W, Price G, Price S, Reese S, Reese J, Reynolds F, Reynolds F, Rideout W, Rinda T, Ritter F, Rivers M, Robinson E, Rosenzweig B, Russell D, Sandberg E, Scime A, Scime D, Scime D, Scudder S, Sheppard S, Simonsen J, Slickers D, Slickers L, Slickers R, Slickers D, Smith K, Smith T, Sohegian F, Staat M, Steadman T, Stevens W, Trigg S, Trigg W, Turner K, Vansant R, Vincent R, Voses G, Vosler R, Vosler R, Wade T, Wallenton G, Walt A, Walters T, Whitehead H, Wladyka B, Wood J, Wren T, Wynne J, Young J.

*Buyers Mission from US to the Children's Wear Show, Montreal,**February 21-23, 1982—\$25,380*

Government Delegates

Bothwell G, Garienas R, Morin D, Quigley S.

Non-Government Delegates

Alder M, Altweis E, Altweis M, Amon T, Applestein E, Applestein K, Argyropoulos L, Atlas C, Barnes M, Bartlett MS, Benanti P, Berman I, Bertoli P, Betto M, Bloom C, Bloom M, Bloom S, Bonneae L, Boxer H, Boxer L, Braha E, Braha P,

INDUSTRY, TRADE AND COMMERCE—Continued

TRADE-INDUSTRIAL PROGRAM—Continued

Travelling expenses regarding trade missions—Continued

Braude E, Braverman K, Brodnick M, Beelas B, Buxbaum S, Chiwalek C, Clement S, Cohen D, Cohen M, Cohen S, Cohen S, Demers R, Dietrich A, Dietrich J, Empen K, Erriechetti J, Fallecker M, Fehrenback A, Fehrenback S, Ferrer J, Fradhoff L, Freeman H, Friedman M, Friedman P, Gates H, Gevetz J, Goldberg J, Gotsdiner I, Gotsdiner Y, Green J, Green K, Green M, Greenfield A, Gushaver A, Gushaver B, Haid E, Hammes J, Hammes L, Hartmann S, Hougland S, Hougland T, Huss SA, Jordan J, Gayce W, Gayce R, Kachulis R, Kardon K, Kaufman G, Kaufman N, Kone A, Kramer C, Lee R, Leona C, Lipkin M, Lipkin L, Less K, Lucz N, Mannheimer M, Mannheimer N, Mansfield C, Mansfield C, Marchette J, Marchette R, Marchese J, Marchese L, Marcus A, Marcus M, Mathog D, McCulloch D, Milne D, Milne W, Molamut B, Niblock B, Noffz J, Noriotny M, Oldham L, Pollant I, Pollant J, Patridge BW, Patridge J, Price M, Price M, Prosnick V, Prussack R, Prussack T, Perves B, Perves P, Rabienowitz J, Rader D, Regan V, Renshaw C, Rosenthal HJ, Rumbach C, Ruth B, Saladino L, Saladino P, Saladino P, Sandlin CJ, Shalo C, Shalo D, Shapiro H, Shapiro R, Silverstein S, Tankin B, Townsend W, Vogel J, Waner J, West D, West V, Widensky S, Widensky N, Wilcox J, Wilcox S, Wright H, Zingale J, Zingale K, Zwerie R.

Fur Apparels Buyers Mission from US, Europe, Japan to Montreal, May 3-8, 1981—\$50,905

Government Delegates

Kelso E, Zulman M.

Non-Government Delegates

Afriat D, Alper M, Angstreich A, Atlas M, Berger H, Berman I, Biedak-La M, Billig E, Bjorkmans R, Borgeson MC, Bourkas E, Braun H, Braunstein H, Burstein R, Caminsky R, Chermak J, Diener P, Dorkin M, Dornfeld D, Dornfeld N, Duker JV, Feldman M, Figlarz E, Fox S, Frosh T, Garber J, Glantz P, Goldenberg A, Grimm H, Grossman G, Grossman G, Hochberg I, Horn M, Jacob J, Jasselman M, Klingenthal F, Kuretzky J, Leakes T, Leakes V, Leclair C, Levinson B, London L, Mandelbaum L, Matsuda D, Mimori R, Mimori S, Model B, Mueller H, Nemeroff G, Nemeroff J, Ost M, Paradis W, Pino R, Pollick B, Potan O, Rane J, Rehberg E, Reischback S, Ribnick B, Rolnicki LA, Rosen J, Rosen L, Rosenberg M, Rosenfeld W, Roth J, Scheaf R, Schiffman D, Schiffman C, Schwartz L, Schwartz F, Schwartz S, Shimazaki T, Shirado K, Silverman M, Smith J, Smith S, Soifer A, St Amour G, Stein M, Steinberg L, Storfer H, Szor S, Traeger A, Ugent R, Vaenas T, Vournelis G, Vozioiu H, Wagner D, Waitzmann R, Weniger S, Witt H, Yamakowa H.

Wearing Apparels Buyers Mission from US to CAFF, September 11-13, 1982—\$102,100

Government Delegate

Maybee W.

Non-Government Delegates

Aaron E, Aircroth S, Akerman G, Akerman H, Altman M, Amundsen P, Anderson M, Anderson P, Anderson R, Anderson T, Atkinson P, Babbitt L, Babbitt W, Bailin C, Baker H, Banazik C, Barker B, Barker C, Baxendale J, Beatty M, Beer MP, Berce L, Berk I, Berk K, Berman M, Bladecki J, Blain NB, Blaquiére N, Boeder M, Bohn S, Bonoff D, Bonoff J, Breedlove G, Breninkmeyer F, Brines S, Bronstein H, Burdick B, Burrows J, Burrows L, Butcher J, Buttle S, Canedy B, Canedy W, Caplan M, Charo J, Chirchirillo C, Chirchirillo T, Cissel B, Cohen A, Cohn H, Cooperman E, Croteau P, Crunkleton E, Currigan P, Dale L, Davis R, Davis S, Dean J, Dean V, De Frenza E, Delpla M, Demaree D, Diamond M, Doughty A, Doughty P, Dubs A, Elickson E, Ellis N, Esbaugh T, Farino S, Finlon R, Firmont G,

Firmont G, Flemming K, Flemming M, Fletcher D, Fox N, Geyerman P, Geyerman G, Goldberg C, Gordon B, Gordon D, Greenberg M, Greenwalt C, Griffin B, Grodd A, Guyette M, Guyette P, Guyre B, Hadfield R, Harris N, Hawkins N, Hebert D, Heller A, Hidel J, Holden S, Hopkins B, Hunter G, Hunter M, Hurley D, Itzkovits P, Joseph D, Joseph S, Kelleher J, Kidwell H, Kille B, Kolin L, Kotlan A, Krompf W, Krueger J, Land B, Levitt A, Levy H, Listokin B, Longwirth A, Luccero M, Lund C, Lunger P, Lustbader J, Macartney L, Macartney R, Magdovitz A, Martuscello R, Martini M, McCarty S, McDonnell J, McQuade E, McQuade M, Medill L, Medill M, Menicucci J, Midkiff T, Mills SC, Mishkin B, Mobeck R, Moore JF, Moorman T, Morgan W, Neeley G, Neste E, Neste L, Neste S, Newman G, Newman K, Nicholson D, Norton C, Nosek K, Nudera G, Nudera G, Obregow F, Obregow F, Odle B, Olson S, Olson WW, Olsson G, Olsson R, O'Neil J, Panozzo I, Peate M, Pedrick B, Pedrick M, Peterson G, Peterson MA, Pierron H, Plattner S, Poach D, Pollock B, Polson G, Popek T, Powers L, Pulk K, Pulk M, Rafferty J, Ragle B, Raske E, Rice J, Resnick D, Resnick S, Robinson B, Rogers M, Rosmann J, Rosmann J, Rossi R, Russell J, Sanford R, Sapognik S, Schaeffers J, Schlosser M, Schwartz K, Scott D, See M, See R, Sharp C, Shartford M, Sherman N, Silverman M, Silverman M, Smith F, Spitzer J, Stevens D, Stevens L, Sussberg R, Syner J, Telford N, Thorenson B, Turner A, Turner A, Vacco D, Van Nostrand J, Velasco J, Verti P, Ward J, Weichardt J, Welker M, Wells R, Wetter M, Williams E, Woody L, Worthen R, Zemenick M.

Merchandising Aids Buyers Mission from US to ACDI Show in Toronto, March 1982—\$44,338

Government Delegate

Butcher J.

Non-Government Delegates

Arnold D, Bohn S, Brown J, Carter T, Castle J, Ciliberto M, Coutinco A, Criss S, Dolecal D, Envigo J, Foser R, Foxwell C, Galiotto S, Gasperina LD, Gence B, Gengler A, Glass J, Grattan D, Hardiman G, Hardy V, Hauserman B, Hoppe C, English S, Laline P, Leonetti R, Leopols H, Marra S, Meegan S, Morissey J, Murphy R, Newman L, Newman P, Opsomer T, Pothier J, Powers J, Pugel M, Quist G, Rich S, Ritter E, Reynolds C, Rueckert A, Schleis J, Singletary L, Staples J, Staples M, Steward M, Undercoffer D, Vincent M, Wallace D, Ward R, Weidenbeck F, White H, Witmyer J, Youngren L, Zagaya M.

Agricultural Machinery Buyers Mission from US to Western Farm Progress Show, June 17-20, 1981—\$10,709

Government Delegates

Czarnecky S, Gaynor B, Greer G, Lambermont T, Samson M.

Non-Government Delegates

Biggs A, Chvatal F, Glancy PL, Good CF, Largent J, Lyman H, McDade B, Merriman J, Nelson RJ, O'Donnell RT, Perkey M, Reddick W, Sights LR, Spickle R, Stevens A, Vap M, Yingling VW.

Canada/EC Sub-Committee for Industrial Cooperation Meeting in Ottawa, November 24-25, 1981—\$1,229

Government Delegates

Anderson GR, Bélanger M, Burger AF, Chipczak A, Copeland C, Cook KM, Duff H, Douglas H, Friedlaender L, Gibson J, Halliday A, Hooke J, Nash G, Oliver JC, Sheffer FW, Stuart C.

Non-Government Delegates

Appleyard R, Deeg F, Gerner E, Govaerts F, Hammer D, Heidenreich C, Maes A, Martin R, Moehler R, Phan Van Phi R, Roseman D, Tait R, Toffano U.

INDUSTRY, TRADE AND COMMERCE—Concluded**TRADE-INDUSTRIAL PROGRAM—Concluded****Travelling expenses regarding trade missions—Concluded***Plastics Blow Moulders Mission to Europe, March 8-19, 1982—\$24,909*

Government Delegate

Labelle B.

Non-Government Delegates

Desouza E, Essig M, Hall R, Jalled M, Keates M, Leyland D, Manrell T, Roy EJ, Rushdy A, Schmidt F, Veronneau J.

Industrial Cooperation Officials Mission to Sweden, June 6-13, 1981—\$2,891

Government Delegates

Armstrong G, Buff AC, Dawson JA, Hedley DG, Stark J, Watt AR.

Plastics Packaging Mission to Europe, May 2-15, 1981—\$25,570

Government Delegate

Ralph RE.

Non-Government Delegates

Bateman R, Charpentier H, Giglio J, Howard J, Lussier M, Marleau J, Rasmussen H, Thomson H, Thornton N, Wasyluk K.

Canada/Japan Housing Committee Meetings, Japan, June 9-17, 1981—\$41,901

Government Delegate

Copeland CJ.

Non-Government Delegates

Clayton M, Dusting N, Frieser G, Hansen AT, Hession R, Hulber R, Justesen HE, McKen K, Springer K.

Aerospace Mission to Poland, October 1-10, 1981—\$15,900

Government Delegates

Grossmith SW, Shaw SB.

Non-Government Delegates

Barrie H, Cantley JE, Fullam J, Hawkshaw JK, Hogan DL, Kruszynski HE, Nicas J, Piasecki F, Simpson WB, Wolski B.

Heating Equipment Mission to Europe, November 11-21, 1981—\$16,434

Government Delegate

Rank W.

Non-Government Delegates

Dudley L, Fisher EMS, MacDonell G, MacKendrick G, Smith W.

Steel Technology Mission to Germany, February 26-March 6, 1982—12,903

Government Delegate

Pope J.

Non-Government Delegates

Brimacombe JK, Lu WK, McLean A, Rigaud M.

Followup to EC Coal Mission, September 10-28, 1981—\$4,164

Government Delegate

McPhee JA.

Non-Government Delegate

Justesen H.

Urban Transportation Mission to Europe, September 12-October 4, 1981—\$29,904

Government Delegate

Alfers P.

Non-Government Delegates

Carrara M, Chapman KG, Cormier A, Côté B, Denis YL, Johnson F, Lussier G, Masse JG, Rudback T, Sharatt K, Sims L, Wilkins A, Williams HA.

Canada/EC Forest Products Working Group Meetings, May 20-22, 1981—\$1,504

Government Delegates

Fair DWB, Gourlay RB, Hall JW, Henzler RF, Johnson FB, Lum M, Shaw DS, Tittley JG, Vandervan K, Ward EJ.

Non-Government Delegates

Deeg F, Gray P, Hardie HD, Karaim BW, Middleton H, Moody D, O'Brien G, Ouellet J, Yeates CM.

Ferrous Foundry Mission to Europe, October 31-November 14, 1981—\$20,549

Government Delegate

Ellis R.

Non-Government Delegates

Barabé Y, Benn DB, Buhr RK, Dardarian J, Debrun A, Duval J, McBain CR, Promoli M, Reading HB, Sample SG.

RKW Mission from Germany, June 9, 1981—\$910

Government Delegates

Byron C, Cross A, Gibson JEG, Bolberg B, Horley D, McCormack T, Oak B, Sauve B, Tompkins R.

Non-Government Delegates

Bertrams E, Blank M, Bolz A, Buschman P, Eidenber K, Feldhaus A, Gottlob R, Hedler R, Hensiek KH, Huelswitt T, Jaecklein KJ, Koeniger H, Kopf A, Kornbusch FN, Krappen F, Luichl L, Michel H, Steigerwald H, Stratemeyer G, Weitz K, Wunn C.

Energy (Utilities) Mission to the EC, October 9-24, 1981—\$32,046

Government Delegates

Chiperzak A, Hollings J, Warnes M.

Non-Government Delegates

Barabas M, Barry EJ, Brown D, Campbell EB, Cole LJ, Feraudet A, Fernet GA, Flynn CT, Frey JR, Kyte EF, Lethbridge GD, L'Homme D, Lundeen R, Mercer DW, Reynolds JH, Williamson JL.

Dairy Technology Mission to Europe, February 19-March 5, 1982—\$18,908

Government Delegate

Hunt A.

Non-Government Delegates

Eino M, Giroux R, MacLennan W, McLinden P, Panek Y, Provencher Y.

Asbestos-Technical Consultations with Sweden, August 8-15, 1981—\$9,428

Government Delegates

Nash G, Riley G, Smith DM.

Non-Government Delegates

Lambert R, McDonald JC.

Union Participation in the OECD Steel Committee, July 15-16, 1981—\$4,933

Government Delegates

Vallée E, Warrian P.

USSR Gas Working Group Visit to Canada, September 21-25, 1981—\$2,020

Government Delegate

Clark WM.

Non-Government Delegate

Volsky E.

The Senate

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid on annual basis	Travelling expenses
	\$	\$	\$
Adams Willy	52,500	7,425	10,448
Anderson Margaret	52,500	7,425	6,760
Argue Hazen	52,500	7,425	82
Asselin Martial	52,500	7,425	9,472
Austin Jack	52,500	7,425	19,179
Balfour R J	52,500	7,425	14,755
Barrow A I	51,599	6,525	12,984
Beaubien L P	52,500	7,425	824
Belisle Rheal	52,500	7,425	10,227
Bell Ann Elizabeth			
Haddon	52,500	7,425	15,554
Benedickson W M	52,500	7,425	7,273
Bielish Martha	52,500	7,425	20,930
Bird Florence	52,500	7,425	327
Bonnell Lorne	52,500	7,425	12,333
Bosa Peter	52,500	7,425	7,509
Buckwold Sidney L	51,839	6,765	15,680
Cameron Donald	52,500	7,425	7,647
Charbonneau Guy	52,500	7,425	6,364
Choquette L	6,731	36	
Connolly John J	36,699	4,850	179
Cook Eric	52,500	7,425	4,097
Cottreau Ernest	52,500	7,425	5,538
Croll David A	52,500	7,425	8,799
Davey Keith	52,500	7,425	10,981
Denis A	52,500	7,425	2,704
Deschatelets Jean-Paul	52,500	7,425	1,853
Donahoe Richard A	52,500	7,425	5,488
Doody C William	52,500	7,425	13,561
<i>Estate of the late</i>			
Eudes R	3,166		
Everett Douglas D	49,993	5,611	9,973
Flynn Jacques	52,500	7,425	3,062
<i> Allowance as Leader</i>			
<i> of the Opposition</i>	21,100		
Fournier Edgar E	52,500	7,425	2,054
Fournier M	2,322		
<i>Estate of the late</i>			
Fournier Sarto	791		
Frith Royce	52,500	7,425	4,147
<i> Allowance as Deputy</i>			
<i> Leader of the Govern-</i>			
<i> ment</i>	14,825		
Giguere Louis de G	52,500	7,425	3,125
Godfrey John M	52,259	7,185	9,761
Goldenberg H Carl	52,500	7,425	6,083
Graham B A	52,500	7,425	21,023
Grosart Allister	38,230	5,102	10,011
Guay Joseph-Philippe	52,500	7,425	17,258
Haidasz Stanley	52,500	7,425	7,652
Hastings Earl	52,500	7,425	19,150
Hayden S A	52,500	7,425	8,114
Hays Harry	52,500	7,425	30,717
Hicks H D	52,500	7,425	9,665
Inman F Elsie	52,500	7,425	1,979
Lafond Paul C	52,500	7,425	
Laird Keith	41,917	5,705	4,041
Lamontagne M	52,500	7,425	2,222
Lang D	49,150	5,495	3,958
Langlois L	52,500	7,425	9,411
Lapointe Renaude	52,500	7,425	
Lawson Edward M	51,180	6,105	17,117
Leblanc Fernand-E	52,500	7,425	5,143
Lewis Derek	52,380	7,305	17,061
Lucier Paul	52,500	7,425	28,121
Macdonald J M	52,500	7,425	6,362
<i> Allowance as Opposi-</i>			
<i> tion Whip</i>	6,225		
Macquarrie Heath N	52,500	7,425	11,088
Manning Ernest C	49,993	5,132	15,667
Marchand Jean	52,500	7,425	2,547
<i> Allowance as Speaker</i>			
<i> of the Senate</i>	25,500		
Marshall Jack	52,500	7,425	4,621
McElman Charles	52,500	7,425	8,502
McGrand F A	52,500	7,425	4,362
McIlraith George J	52,500	7,425	128
Molgat Gildas L	52,500	7,425	19,939
Molson H de M	50,696	5,628	2,030
Muir Robert	52,500	7,425	6,139
Murray Lowell	52,500	7,425	4,540
Neiman Joan	52,500	7,425	11,268
Norrie M	2,758		
Nurgitz Nathan	52,500	7,425	17,278
Olson Horace Andrew			
(Bud)	52,500	7,425	1,051
Paterson N M	5,443	300	
Perrault R J	52,500	7,425	3,347
Petten William J	52,500	7,425	10,284
<i> Allowance as Govern-</i>			
<i> ment Whip</i>			

PARLIAMENT—Continued

House of Commons

Statement of indemnities, allowances and travelling expenses paid in 1981-82

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
\$	\$	\$	\$	\$	\$	\$	\$
Allmand W	52,575	15,175	7,250	Darling S	52,575	15,175	7,372
Althouse V	52,575	15,175	17,848	Daudin R	52,575	15,175	23,834
Andre H	52,575	15,175	30,561	Dawson D	52,575	15,175	9,181
Anguish D	52,575	18,675	27,149	Deans I	52,575	15,175	10,555
Appolloni U	52,575	15,175	7,330	<i>Allowance as Other Party</i>			
Axworthy L	52,575	15,175	4,019	<i>House Leader</i>	1,317		
Bachand A	52,575	15,175	11,985	De Bané P	52,575	15,175	
Baker G	52,575	18,675	37,726	de Cornille R	52,575	15,175	10,803
Baker W D	52,575	15,175	5,969	de Jong S	52,575	15,175	20,056
<i>Allowance as Opposition House</i>				Demers Y	52,575	15,175	9,151
<i>Leader</i>	24,325			Deniger P	52,575	15,175	5,684
Beatty P	52,575	15,175	9,799	Desmarais L R	52,575	15,175	7,665
Beauchamp-Niquet S B	52,575	15,175	19,614	Dick P	52,575	15,175	5,222
Bégin M	52,575	15,175		Dingwall D	52,575	15,175	19,029
Benjamin L	52,575	15,175	24,826	Dingsdale W	52,575	15,175	20,917
Berger D	52,575	15,175	3,833	Dion R	52,575	15,175	19,329
Blackburn D	52,575	15,175	16,377	Dionne M	52,575	15,175	13,012
Blaikie B	52,575	15,175	18,022	Dionne M A	52,575	15,175	9,195
Blais J J	52,575	15,175	4,538	Dombo B	52,575	15,175	16,172
Blaker R	52,575	15,175	7,598	Dubois J-G	52,575	15,175	11,246
<i>Allowance as Assistant Deputy</i>				Duclos L	52,575	15,175	7,990
<i>Chairman-Committees of the</i>				Dupont R	52,575	15,175	6,489
<i>Whole House</i>	8,500			Dupras M	52,575	15,175	5,252
Blenkarn D	52,575	15,175	12,647	Duquet G	52,575	15,175	8,877
Bloomfield G	52,575	15,175	12,120	Ellis J	52,575	15,175	8,308
Bockstael R	52,575	15,175	15,744	Elzinga P	52,575	15,175	37,758
Bosley J	52,575	15,175	12,171	Epp J	52,575	15,175	32,577
Bossy M	52,575	15,175	13,019	Erola J	52,575	15,175	2,017
<i>Allowance as Deputy Govern-</i>				Ethier D	52,575	15,175	4,816
<i>ment Whip</i>	9,375			<i>Allowance as Deputy Chair-</i>			
Bradley B	52,575	15,175	15,979	<i>man-Committees of the</i>			
Breau H	52,575	15,175	15,639	<i>Whole House</i>	8,500		
Broadbent E	52,575	15,175	1,861	Evans J	52,575	15,175	6,202
<i>Allowance as Other Party</i>				Fennel S	52,575	15,175	2,265
<i>Leader</i>	30,575			Ferguson R	52,575	15,175	17,991
Buchanan J J	1,135			Fisher D	52,575	15,175	11,037
Bujold R	52,575	15,175	27,186	Fleming J	52,575	15,175	3,687
Burghardt J	43,540	14,610	12,596	Flis J	52,575	15,175	12,165
Bussi�res P	52,575	15,175		Forrestall M	52,575	15,175	15,609
Cac�cia C	52,575	15,175	12,104	Foster M	52,575	15,175	15,261
Campbell C	52,575	15,175	20,787	Fox F	52,575	15,175	199
Campbell J	52,575	15,175	6,842	Francis L	52,575	15,175	843
Campbell W B	43,540	14,610	13,914	<i>Allowance as Deputy Speaker of</i>			
Cardiff M	52,575	15,175	12,057	<i>the House of Commons</i>	23,850		
Carney P	52,575	15,175	19,088	Fraser J	52,575	15,175	26,331
Ch�n�ier R	52,575	15,175	21,316	Fretz G	52,575	15,175	15,465
<i>Allowance as Deputy Govern-</i>				Friesen B	52,575	15,175	37,398
<i>ment Whip</i>	1,250			Frith D	52,575	15,175	16,156
Chr�tien J	52,575	15,175		Fulton J	52,575	18,675	17,931
Clark J	52,575	18,675	165	Gamble J	52,575	15,175	10,625
<i>Allowance as Leader of the</i>				Garrant A	52,575	15,175	14,331
<i>Opposition</i>	40,975			Gass M	52,575	15,175	14,752
Clarke W	52,575	15,175	19,116	Gauthier J R	52,575	15,175	
Coates R C	52,575	15,175	23,511	Gendron R	52,575	15,175	9,010
Collette D	52,575	15,175	10,003	Gilchrist G	52,575	15,175	14,168
Comtois R	52,575	15,175	8,135	Gim�riel P	52,575	15,175	17,011
Cook C	52,575	15,175	39,368	Gingras R	52,575	18,675	13,135
Cooper A	52,575	18,675	17,748	Gourd R	52,575	15,175	16,761
Corbett R	52,575	15,175	13,301	Gourde G	40,997	13,756	9,486
Corbin E	52,575	15,175	8,380	Gray H	52,575	15,175	2,387
Corriveau L	52,575	15,175	9,486	Greenaway L	52,575	18,675	34,704
Cosgrove P J	52,575	15,175	1,698	Guay R	1,548		
Cossitt T	52,575	14,474	3,305	Guilbault J	52,575	15,175	4,052
C��t�� E	52,575	15,175	19,387	Gurbin G M	52,575	15,175	16,341
Cousineau R	52,575	15,175	5,579	Gustafson L	52,575	15,175	25,571
<i>Allowance as Deputy Govern-</i>				Halliday B	52,575	15,175	14,408
<i>ment Whip</i>	9,375			Hamilton A	52,575	15,175	15,880
Crombie D	52,575	15,175	12,410	Hamilton F	52,575	15,175	22,906
Crosbie J	52,575	15,175	20,235	Hargrave B	52,575	15,175	22,473
Crosby H	52,575	15,175	21,627	Harquail M	52,575	15,175	17,218
Crouse L R	52,575	15,175	6,017	Hawkes J	52,575	15,175	18,464
Cullen J	52,575	15,175	11,969	Heap D	28,516	9,568	6,675
Cyr A	52,575	15,175	19,965	Hees G	52,575	15,175	4,609
Dantzer V	52,575	15,175	41,490	Henderson G	52,575	15,175	15,436

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travelling expenses paid in 1981-82—Continued

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
	\$	\$	\$		\$	\$	\$
Herbert H T	52,575	15,175	5,997	McDermid J	52,575	15,175	13,331
Hervieux-Payette C	52,575	15,175	10,498	McGrath J A	52,575	15,175	16,408
Hnatyshyn R	52,575	15,175	29,328	McKenzie D	52,575	15,175	16,573
Hopkins L	52,575	15,175	6,203	McKinnon A B	52,575	15,175	44,589
Hovdebo S J	52,575	15,175	20,773	McKnight B	52,575	15,175	30,763
Howie J R	52,575	15,175	15,193	McLean W	52,575	15,175	15,148
Hudecki S	50,788	15,175	10,751	McMillan T	52,575	15,175	15,382
Huntington R	52,575	15,175	18,354	McRae P	52,575	15,175	14,991
Irwin R	52,575	15,175	13,998	Miller T	52,575	15,175	23,741
Isabelle G	52,575	15,175	808	Mitchell M A	52,575	15,175	22,070
Ittinuar P	52,575	20,125	24,856	Mitges G	52,575	15,175	9,039
Jarvis W	52,575	15,175	13,679	Munro D W	52,575	15,175	22,584
Jelinek O	52,575	15,175	13,098	Munro J	52,575	15,175	7,690
Jewett P	52,575	15,175	22,743	Murphy R	52,575	18,675	18,679
Johnston D J	52,575	15,175	3,022	Murta J	52,575	15,175	22,285
Joyal S	52,408	15,175	3,091	Neil D	52,575	15,175	13,574
Kaplan R	52,575	15,175	9,336	Nicholson A	52,575	15,175	6,675
Keeper C	52,575	15,175	13,825	Nickerson D	52,575	20,125	11,922
Kelly N	52,575	15,175	13,517	Nielsen E	52,575	18,675	12,649
Kempling W J	52,575	15,175	13,135	Nowlan J P	52,575	15,175	17,829
<i>Allowance as Chief Opposition Whip</i>	11,650			Nystrom L	52,575	15,175	23,035
Kilgour D	52,575	15,175	12,632	<i>Allowance as Other Party Whip</i>	6,753		
Killens T	52,575	15,175	8,443	Oberle F	52,575	18,675	23,298
King F	52,575	15,175	39,413	Ogle B	52,575	15,175	17,418
Knowles S H	52,575	15,175	9,177	Olivier J	52,575	15,175	9,121
<i>Allowance as Other Party House Leader</i>	11,158			Orlikow D	52,575	15,175	21,021
Korchinski S	52,575	18,675	20,575	Ostiguy M	52,575	15,175	15,192
Kristiansen L S	52,575	15,175	33,587	Ouellet A	52,575	15,175	
Kushner J	52,575	15,175	25,251	Paproski S	52,575	15,175	28,976
Lachance C A	52,575	15,175	5,123	Parent G	52,575	15,175	18,680
Lajoie C G	52,575	15,175	12,174	Parker S	52,575	15,175	35,481
Lalonde M	52,575	15,175	121	Patterson A B	52,575	15,175	16,387
Lambert M	52,575	15,175	25,008	Pelletier I	52,575	15,175	10,850
Lamontagne G	52,575	15,175	669	Penner K	52,575	18,675	24,099
Landers M J	52,575	15,175	7,849	Pepin J L	52,575	15,175	210
Lang P	52,575	15,175	13,424	Peterson J	52,575	15,175	15,252
Laniel G	52,575	15,175	3,762	Pinard Y	52,575	15,175	
Lapierre J	52,575	15,175	13,640	Portelance A	52,575	15,175	5,571
Lapointe C	52,575	15,175	1,173	Prud'homme M	52,575	15,175	8,736
Lapointe N	52,575	15,175	18,170	Rac B	48,786	13,904	12,990
La Salle R	35,644	9,568	3,731	Regan G	52,575	15,175	3,156
Lawrence A	52,575	15,175	12,360	Reid J	52,575	15,175	14,045
LeBlanc R A	52,575	15,175	1,429	Reid J M	52,575	18,675	15,752
Leduc J L	52,575	15,175	5,458	Riis N	52,575	15,175	35,921
Lefebvre T	52,575	15,175	4,880	Roberts J	52,575	15,175	554
Lewis D	52,575	15,233	13,673	Robinson K W	52,575	15,175	17,276
Lewycky L	52,575	15,175	26,633	Robinson S J	52,575	15,175	33,565
Loiselle B	52,575	15,175	5,568	Rompkey W	52,575	15,175	2,788
Lonsdale B	44,475	14,858	14,251	Rooney D	52,575	18,675	25,135
Lumley E	52,575	15,175		Rose M	52,575	15,175	34,911
MacBain A	52,575	15,175	11,363	Rossi C	52,575	15,175	4,757
MacDonald D J	2,400			Roy M	52,575	15,175	5,042
MacDonald F	52,575	15,175	6,736	Sargeant T	52,575	15,175	19,139
MacEachen A J	52,575	15,175		Sauvé J	52,575	15,175	912
MacGuigan M	52,575	15,175	1,008	<i>Allowance as The Speaker of the House of Commons</i>	40,975		
Mackasey B	52,575	15,175	7,932	Savard R	52,575	15,175	2,863
MacKay E	52,575	15,175	23,055	Schellenberger S	52,575	15,175	24,936
MacLaren R	52,575	15,175	15,952	Schroder J	52,575	15,175	10,339
MacLellan R	52,575	15,175	21,034	Scott G	52,575	15,175	12,521
Malépart J C	52,575	15,175	7,349	Scott W	52,575	15,175	8,055
Malone A	52,575	15,175	21,040	Shields J	52,575	18,675	55,334
Maltais A	52,575	18,675	21,748	Siddon T	52,575	15,175	28,511
Manly J	52,575	15,175	23,244	Simmons R	52,575	18,675	21,703
Marceau G	52,575	15,175	14,335	Skelly R	52,575	18,675	38,538
Massé P A	52,575	15,175	6,507	Smith D	52,575	15,175	15,617
Masters J	52,575	18,675	19,508	Speyer C	52,575	15,175	14,400
Mayer C	52,575	15,175	22,584	Stevens S	52,575	15,175	12,938
Mazankowski D	52,575	15,175	41,052	Stewart R	52,575	15,175	15,252
McCain F A	52,575	15,175	19,484	Stollery P	18,643	3,790	1,940
McCauley G	52,575	15,175	13,312	Tardif A	52,575	15,175	14,693
McCuish L	52,575	18,675	21,875	Taylor G	52,575	15,175	20,111

PARLIAMENT—Continued

House of Commons—Continued

Statement of indemnities, allowances and travelling expenses paid in 1981-82—Concluded

Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses	Members of the House of Commons	Indemnities	Expense allowances	Travelling expenses
	\$	\$	\$		\$	\$	\$
<i>Allowance as Deputy Opposition Whip</i>	9,375			Waddell I	52,575	15,175	32,471
Tessier C	52,575	15,175	10,742	Watson I	52,575	15,175	5,273
Thacker B	52,575	15,175	27,514	Weatherhead D	52,575	15,175	16,263
Thomson J	52,575	15,175	14,385	Wenman R L	52,575	15,175	42,422
Tobin B	52,575	18,675	27,324	Whelan E	52,575	15,175	2,019
Tousignant H	52,575	15,175	13,240	Wilson M	52,575	15,175	15,682
Towers G	52,575	15,175	31,718	Wise J	52,575	15,175	12,883
Trudeau Rt Hon P E	52,575	15,175		Wright B	52,575	15,175	33,812
Turner C	52,575	15,175	2,303	Yanakis A	52,575	15,175	14,778
<i>Allowance as Deputy Chair- man-Committees of the Whole House and Allowance as Chief Government Whip</i>	11,650			Young N	52,575	15,175	9,574
Vankoughnet W	52,575	15,175	7,778	<i>Allowance as Chief Other Party Whip</i>	2,622		
Veillette M	52,575	15,175	11,302	Yurko B	52,575	15,175	38,417
					15,017,620	4,354,046	4,151,920

PARLIAMENT—Continued

House of Commons—Continued

Salaries of parliamentary secretaries to ministers

Names	Parliamentary Secretary to	Amount \$	Names	Parliamentary Secretary to	Amount \$
Appolloni U	Minister of National Defence March 4, 1980 to February 28, 1982	7,808	Irwin R	Minister of Justice and Attorney General of Canada and Minister of State for Social Development October 1, 1980 to September 30, 1981 and Secretary of State for External Affairs October 1, 1981 to September 30, 1982	8,250
Berger D	Minister of State (Small Businesses and Tourism) March 1, 1982 to September 30, 1982	692	Joyal S	President of the Treasury Board October 1, 1980 to September 30, 1981	4,300
Bockstael R	Minister of Transport March 4, 1980 to February 28, 1982	7,808	Kelly N	Minister of Supply and Services October 1, 1980 to September 30, 1981 and President of the Treasury Board October 1, 1981 to September 30, 1982	8,250
Bossy M	Minister of Supply and Services March 1, 1982 to September 30, 1982	692	Killens T	Minister of State (Mines) October 1, 1981 to September 30, 1982	3,950
Bujold R	Minister of Employment and Immigration October 1, 1981 to September 30, 1982	3,950	Lachance C A	Minister of State (Trade) March 4, 1980 to September 30, 1981	4,550
Campbell J	Minister of Veterans Affairs March 4, 1980 to February 28, 1982	7,808	Laniel G	Minister of Industry, Trade and Commerce March 4, 1980 to February 28, 1982	7,808
Chénier R	Minister of Indian Affairs and Northern Development October 1, 1980 to September 30, 1982	8,250	Lapierre J	Secretary of State of Canada October 1, 1981 to September 30, 1982	3,950
Collenette D	Président of the Queen's Privy Council for Canada March 4, 1980 to September 30, 1981	4,550	Loiselle B	Minister of Indian Affairs and Northern Development March 4, 1980 to September 30, 1980	250
Daudlin B	President of the Treasury Board March 4, 1980 to September 30, 1980	250	MacLaren R	Minister of Energy, Mines and Resources March 4, 1980 to February 28, 1982	7,808
Dawson D	Minister of Employment and Immigration March 4, 1980 to September 30, 1981	4,550	MacLellan R	Minister of Regional Economic Expansion March 4, 1980 to February 28, 1982	7,808
de Corneille R	Minister of Veterans Affairs March 1, 1982 to September 30, 1982	692	Maltais A	Minister of Industry, Trade and Commerce March 1, 1982 to September 30, 1982	692
Demers Y	Minister of National Revenue March 4, 1980 to September 30, 1980	250	Masters J	Minister of State (Mines) October 1, 1980 to September 30, 1981 and Minister of Communications October 1, 1981 to September 30, 1982	8,250
Deniger P	Minister of State (Multiculturalism) March 4, 1980 to February 28, 1982	7,808	McCauley G	Minister of Consumer and Corporate Affairs and Postmaster General October 1, 1980 to September 30, 1982	8,250
Desmarais L R	Minister of Labour October 1, 1980 to May 13, 1981	1,437	Nicholson A	Minister of Consumer and Corporate Affairs and Postmaster General March 4, 1980 to September 30, 1980	250
Dingwall D	Minister of Energy, Mines and Resources March 1, 1982 to September 30, 1982	692	Ostiguy M	Minister of Agriculture March 4, 1980 to February 28, 1982	7,808
Dionne M	Minister of Agriculture March 1, 1982 to September 30, 1982	692	Parent G	Minister of Labour March 4, 1980 to September 30, 1980 and May 26, 1981 to September 30, 1981	2,871
Duclos L	Secretary of State for External Affairs March 4, 1980 to September 30, 1981	4,550	Peterson J	Minister of Justice and Attorney General of Canada and Minister of State for Social Development October 1, 1981 to September 30, 1982	3,950
Dupont R	Minister of Supply and Services March 4, 1980 to September 30, 1980	250	Robinson K W	Minister of Justice and Attorney General of Canada and Minister of State for Social Development March 4, 1980 to September 30, 1980	250
Evans J	Deputy Prime Minister and Minister of Finance March 4, 1980 to February 28, 1982	7,808	Rossi C	Minister of State (Multiculturalism) March 1, 1982 to September 30, 1982	692
Ferguson R	Minister of State (Small Businesses) March 4, 1980 to February 28, 1982	7,808	Savard R	Minister of Public Works March 4, 1980 to February 28, 1982	7,808
Fisher D	Deputy Prime Minister and Minister of Finance March 1, 1982 to September 30, 1982	692	Schroder J	Minister of the Environment and Minister of State for Science and Technology March 1, 1982 to September 30, 1982	692
Flis J	Minister of Transport March 1, 1982 to September 30, 1982	692	Simmons R	Minister of State for Science and Technology and Minister of the Environment March 4, 1980 to February 28, 1982	7,808
Frith D	Minister of National Health and Welfare October 1, 1980 to September 30, 1982	8,250			
Harquail M	Minister of Regional Economic Expansion March 4, 1980 to September 30, 1980	250			
Henderson G	Minister of Fisheries and Oceans March 4, 1980 to September 30, 1981 and Minister of National Defence March 1, 1982 to September 30, 1982	5,242			
Hervieux-Payette C	Solicitor General March 4, 1980 to February 28, 1982	7,808			

PARLIAMENT—Concluded**House of Commons—Concluded****Salaries of parliamentary secretaries to ministers—Concluded**

Names	Parliamentary Secretary to	Amount
		\$
Smith D	President of the Queen's Privy Council for Canada October 1, 1981 to September 30, 1982	3,950
Stollery P	Secretary of State and Minister of Communi- cations March 4, 1980 to June 30, 1981	2,695
Tardif A	Solicitor General March 1, 1982 to September 30, 1982	692
Tessier C	Minister of National Revenue October 1, 1980 to September 30, 1982	8,250
Tobin B	Minister of Fisheries and Oceans October 1, 1981 to September 30, 1982	3,950
Tousignant H	Minister of Public Works March 1, 1982 to September 30, 1982	692
Weatherhead D	Minister of National Health and Welfare March 4, 1980 to September 30, 1980	250
Yanakis A	Minister of Labour October 1, 1981 to September 30, 1982	3,950
		231,953

PRIVY COUNCIL

Miscellaneous salaries and allowances to ministers

Allowance to widow of former Prime Minister:

Payment made to:

Mrs M E Pearson \$8,333

Salary and motor car allowance:

Prime Minister:

Rt Hon P E Trudeau \$59,825

President of the Privy Council:

Hon Y Pinard \$42,975

Leader of the Government in the Senate:

Hon R J Perrault \$42,975

Salaries of Ministers of State:

Hon H R Argue \$40,975

Hon J Austin (September 22, 1981-March 31, 1982) \$18,540

Hon P Bussières \$40,975

Hon P De Bané (January 12-March 31, 1982) \$8,200

Hon J Erola \$40,975

Hon J S Fleming \$40,975

Hon S Joyal (September 22, 1981-March 31, 1982) \$18,540

Hon C Lapointe \$40,975

Hon E Lumley \$40,975

Motor car allowances to Ministers of State:

Hon H R Argue \$2,000

Hon J Austin (September 22, 1981-March 31, 1982) \$1,050

Hon P Bussières \$2,000

Hon P De Bané (January 12-March 31, 1982) \$441

Hon J Erola \$2,000

Hon J S Fleming \$2,000

Hon S Joyal (September 22, 1981-March 31, 1982) \$1,050

Hon C Lapointe \$2,000

Hon E Lumley \$2,000

SOLICITOR GENERAL

Correctional Services

Expenditures by institution

	Operation and maintenance of penitentiaries	Construction, improvements and equipment
	\$	\$
National Headquarters (Ottawa).....	71,365,336	3,152,972
CSC Staff Induction Centre.....	533,012	34,877
Regional Headquarters (Moncton).....	2,951,487	712,178
Atlantic Correctional Staff College.....	40,713	
Carlton Centre.....	307,216	1,812
Springhill Institution.....	12,035,552	2,407,548
Dorchester Penitentiary.....	13,759,813	1,816,848
Westmorland Institution.....	2,330,990	736,847
Shulie Lake.....	636,826	17,605
Parrtown Centre.....	331,984	2,081
Dungarvon Institution.....		310,859
Community Correctional Centre—Halifax.....		186,366
District Office—Halifax, NS.....	778,135	29,746
District Office—Moncton, NB.....	748,004	25,688
District Office—St John's, Nfld.....	615,213	22,236
District Office—Truro, NS.....	493,584	20,196
District Office—Sydney, NS.....	241,944	210
District Office—Saint John, NB.....	534,392	17,804
Regional Headquarters (Montreal).....	16,358,615	716,946
Quebec Correctional Staff College.....	2,353,479	475,807
Community Correctional Centre—Montreal No 1.....		140,966
Montée St-François Institution.....	3,100,565	751,422
Laval Institution.....	15,137,571	880,518
Quebec Maximum No 2—Mirabel.....		55,000
Federal Training Centre.....	9,286,777	1,166,925
Donnacona Maximum No 2.....		78,042
Leclerc Institution.....	13,652,187	1,213,294
Archambault Institution.....	10,835,985	1,693,002
St-Anne-des-Plaines Institution.....	6,291,790	530,377
Regional Reception Centre—Quebec.....	9,244,102	151,643
Drummondville Medium Security.....	24,773	2,558,758
Cowansville Institution.....	11,972,667	1,334,171
Quebec Medium No 2—Donnacona.....	42,271	
La Macaza Institution.....	5,592,488	582,276
Correctional Development Centre.....	7,570,097	706,752
District Office—Montreal.....	1,999,425	7,148
Community Correctional Centre—Martineau.....	322,523	29,047
Community Correctional Centre—Ogilvy.....	254,768	2,346
Community Correctional Centre—Pie IX.....	319,729	18,855
Community Correctional Centre—Sherbrooke.....	309,563	8,905
District Office—Quebec City, Que.....	367,814	3,159
Area Parole Office—Granby, Que.....	435,943	11,947
Area Parole Office—Rimouski, Que.....	103,648	
Area Parole Office—Chicoutimi, Que.....	93,265	202
Area Parole Office—Trois-Rivières, Que.....	182,259	
Community Correctional Centre—Benoît XV, Que.....	274,484	12,092
District Office—St Jérôme, Que.....	597,788	11,072
Area Parole Office—Duvernay, Que.....	581,633	
Area Parole Office—Rouyn-Noranda, Que.....	116,517	
Area Parole Office—Hull, Que.....	171,756	
Area Parole Office—Fabre, Que.....	134,153	
Area Parole Office—Laurentides, Que.....	153,062	
Area Parole Office—Ste Thérèse, Que.....	134,122	
Regional Headquarters (Kingston).....	6,803,065	718,029
Ontario Correctional Staff College.....	1,151,173	913,497
Regional Psychiatric Centre—Ontario.....	3,401,036	30,988
Kingston Penitentiary.....	10,618,234	1,129,038
Millhaven Institution.....	13,680,471	1,048,273
Bath Institution.....	1,016,963	20,734
Federal Health Centre.....		139,217
Prison for Women.....	4,299,132	1,450,901
Collins Bay Institution.....	11,079,145	2,693,488
Frontenac Institution.....	1,640,972	1,475,519
Beaver Creek Correctional Camp.....	1,065,880	223,517
Joyceville Institution.....	12,515,781	1,677,207
Pittsburg Institution.....	1,979,888	890,673
Warkworth Institution.....	10,459,665	945,572
Landry Crossing Correctional Camp.....	1,627	
District Office—Kingston, Ont.....	1,173,173	10,554
Area Parole Office—Peterborough, Ont.....	667,499	4,553
Community Correctional Centre—Portsmouth, Ont.....	166,381	15,458
Area Parole Office—Ottawa, Ont.....	619,836	2,499
Community Correctional Centre—Keele St., Ont.....	300,422	4,619

SOLICITOR GENERAL—Concluded

Correctional services—Concluded

Expenditures by institution—Concluded

	Operation and maintenance of penitentiaries	Construction, improvements and equipment
	\$	\$
District Office—Toronto, Ont	916,216	11,387
Area Parole Office—Scarborough, Ont	265,739	2,645
Area Parole Office—Etobicoke, Ont	269,088	2,024
Community Correctional Centre—Montgomery	277,655	3,559
Area Parole Office—Sudbury, Ont	380,246	11,868
District Office—London, Ont	542,230	179
Area Parole Office—Guelph, Ont	334,737	13,900
Area Parole Office—Hamilton, Ont	559,193	466
Area Parole Office—Windsor, Ont	242,614	648
Area Parole Office—Niagara Falls, Ont	168,413	356
Area Parole Office—Brantford, Ont	325,121	136
Regional Headquarters (Saskatoon)	5,902,485	285,623
Regional Psychiatric Centre—Prairie	6,109,650	159,115
Community Correctional Centre—Osborne (Winnipeg)	343,416	3,417
Stony Mountain Institution	12,059,070	1,260,687
Rockwood Institution	1,380,580	239,831
Saskatchewan Penitentiary	12,611,163	1,296,970
Saskatchewan Farm	1,790,401	454,205
Community Correctional Centre—Oskana (Regina)	267,519	131,066
Drumheller Institution	11,494,584	930,833
Community Correctional Centre—Altadore (Calgary)	285,908	2,477
Community Correctional Centre—Portal House (Calgary)	331,582	7,465
Community Correctional Centre—Grierson (Edmonton)	862,523	154,985
Bowden Institution	5,882,012	968,996
Edmonton Institution	8,830,180	823,027
Regional Staff College Alberta (Holy Redeemer)	830,540	51,864
District Office—Winnipeg, Man	1,247,003	16,679
Area Parole Office—Brandon, Man	207,579	15,010
Area Parole Office—Thunder Bay, Ont	69,597	2,553
Area Parole Office—Prince Albert, Sask	505,393	3,054
District Office—Regina, Sask	373,118	3,352
Area Parole Office—Saskatoon, Sask	196,221	410
Area Parole Office—Lethbridge, Alta	98,786	3,264
District Office—Edmonton, Alta	1,118,621	2,720
District Office—Calgary, Alta	931,703	18,231
Area Parole Office—Red Deer, Alta	230,147	2,659
Area Parole Office—Kenora, Ont	98,622	2,450
Area Parole Office—Thompson, Man	102,822	13,403
Area Parole Office—Yellowknife, NWT	216,831	14,661
Regional Headquarters (Abbotsford)	7,509,397	524,559
Western Correctional Staff College	797,901	
Community Correctional Centre—Robson	417,913	22,510
William Head Institution	4,959,819	252,563
Community Correctional Centre—Pandora (Victoria)	314,251	10,319
Matsqui Medium Institution	10,866,299	5,801,385
Regional Psychiatric Centre (Pacific)	6,366,951	307,033
Mountain Prison Institution	4,984,238	3,527,371
Community Correctional Centre—Sumas	225,246	599
Kent Institution	10,514,513	465,651
Elbow Lake	1,102,007	157,264
Ferndale Institution	964,826	83,048
Mission Institution	7,270,955	208,406
District Office—Vancouver, B C	766,161	10,671
District Office—Victoria, B C	448,128	1,015
District Office—Abbotsford, B C	704,087	792
District Office—Prince George, B C	310,407	23,478
Area Parole Office—Chilliwack, B C	255,114	349
District Office—Kamloops, BC	166,414	162
Total	445,964,298	54,344,231

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other departments to supplement provisions of other votes

Department or agency	Vote supplemented	Vote 5 Government contingencies	Vote 10 Student summer and youth employment	Vote 30 Implementation assistance	Department or agency	Vote supplemented	Vote 5 Government contingencies	Vote 10 Student summer and youth employment	Vote 30 Implementation assistance
	\$	\$	\$			\$	\$	\$	
Agriculture					Northern Affairs				
Administration	1	821,000	116,395	555,000	Operating	20		21,546	
Agri-Food Development					Grants, contributions and other transfer payments	30		10,408	
Operating	5	3,452,800	1,049,598		Industry, Trade and Commerce				
Grants and contributions	15		792,429		Trade-Industrial				
Agri-Food Regulation and Inspection					Operating	1	2,335,000		
Operating	20	3,410,000			Grants and contributions	10		110,692	
Grants and contributions	30		112,054		Tourism	45		1,139,666	
Canadian Grain Commission	35	2,316,300			Foreign Investment Review Agency	70	33,632		
Communications					Justice				
Communications—Operating	1	300,000			Administration of Justice				
Grants and contributions	10		162,087		Operating	1	558,169		
Arts and Culture					Grants and contributions	5		439,455	
Grants and contributions	20		214,054		Labour				
Canadian Broadcasting Corporation					Labour Administration				
Operating	35		161,680		Operating	1		2,736	50,000
Canadian Radio-television and Telecommunications Commission	55	350,000	13,608		Grants and contributions	5	500,000	44,251	
National Film Board	65	522,418	4,846		Fitness and Amateur Sport				
National Library	70	790,435			Operating	10		24,624	
National Museums of Canada					National Defence				
Operating	75	1,498,124	276,165	117,000	Defence Services				
Grants and contributions	80		510,157		Operating	1	43,917,027	10,000,000	
Public Archives	85	673,342	11,628		Defence Construction (1951) Limited	15	475,000		
Consumer and Corporate Affairs					National Health and Welfare				
Program expenditures	1		260,203		Departmental Administration ..	1			352,500
Restrictive Trade Practices Commission	5	100,000			Health and Social Services				
Economic Development					Operating	5	761,359		
Ministry of State	1		9,234		Grants and contributions	10		1,647,567	
Employment and Immigration					Medical Services				
Departmental Administration ..	1		176,000		Operating	15	2,398,275	309,055	
Canada Employment and Immigration Commission					Health Protection				
Administration	5		459,000		Program expenditures	25	1,257,535		
Employment and Insurance					Income Security	30	1,020,000		
Operating	10	6,809,000	20,898,000		Medical Research Council				
Grants and contributions ..	15		46,177,710		Operating	35	15,000		
Energy, Mines and Resources					National Revenue				
Administration	1	228,212		48,000	Customs and Excise	1	6,000,000		150,000
Energy—Grants and contributions	15		44,034		Taxation	5	13,989,000		
Minerals and Earth Sciences					Post Office				
Operating	55	1,774,592	269,407		Operating	1		10,654	1,408,000
Environment					Public Works				
Administration	1		67,670	1,425,000	Administration	1	1,148,000		460,000
Environmental Services					Professional and Technical Services	5	480,000		
Operating	5	2,788,826	1,442,727		Accommodation—Operating	10	10,174,000	11,101	
Grants and contributions	15		951,973		Marine—Operating	20	714,000		
Parks Canada—Operating	20		1,102,623		Land Management and Development				
External Affairs					Operating	40	13,800,000	125,601	
Canadian International Development Agency—Operating	30	1,081,000		637,000	Canada Mortgage and Housing Corporation				
Fisheries and Oceans					Operating	60		79,110	
Operating	1	4,411,000	2,243,862		National Capital Commission				
Grants and contributions	10		418,617		Operating expenditures	75		37,449	
Governor General	1	240,000			Grants and contributions	85		206,921	
Indian Affairs and Northern Development					Regional Economic Expansion				
Administration	1			1,253,500	Operating	1	1,200,000	6,156	
Indian and Inuit Affairs					Grants and contributions	10		740,664	
Operating	5	3,301,035	229,824		Science and Technology				
Grants and contributions	15		2,015,527		National Research Council				
					Scientific and Industrial Research—Operating	5	2,300,000		
					Grants and contributions	15		41,188	
					Secretary of State				
					Administration	1			407,000
					Education Support	15	100,000		

TREASURY BOARD—Concluded

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—Concluded

Details of amounts transferred to other departments to supplement provisions of other votes—Concluded

Department or agency	Vote supplemented	Vote 5 Government contingencies	Vote 10 Student summer and youth employment	Vote 30 Implementation assistance	Department or agency	Vote supplemented	Vote 5 Government contingencies	Vote 10 Student summer and youth employment	Vote 30 Implementation assistance
		\$	\$	\$			\$	\$	\$
Translation	20	2,678,500			Air Transportation				
Citizenship—Operating	25		9,234		Operating	50	12,000,000		
Grants and contributions	30		1,783,576		Grants and contributions	60		29,944	
Public Service Commission	35		15,777		Surface Transportation				
Social Development	1		12,312		Operating	65		36,936	
Solicitor General					Grants and contributions	70		31,257	
Administration	1		1,282,937	727,000	Payments to VIA Rail				
Correctional Services					Canada Inc	85		21,135	
Operating	5	13,861,160	132,505		Canadian Transport Commis-				
National Parole Board	15	238,311	58,482		sion				
Royal Canadian Mounted					Operating	105	508,000	55,404	751,000
Police					Grants and contributions	110		41,288	
Operating	20		1,085,781	185,000	Treasury Board				
Supply and Services					Central Administration of the				
Services	1	1,711,000			Public Service	1	902,000		
Statistics Canada	10		35,688		Temporary assignments	20	15,000		
Transport					Veterans Affairs				
Departmental Administration					Operating	1	4,499,000		
Operating	1		9,348	360,000	Grants and contributions	5		31,849	
Marine Transportation					Bureau of Pension Advocates	30	83,000		
Operating	10	7,636,498	103,553						
Payment to the National									
Harbours Board	40		19,040		Total		182,176,550 ⁽¹⁾	99,996,002	8,886,000

⁽¹⁾ All salaries except \$500,000 provided to the Department of Labour for adjustment assistance benefits and \$13,800,000 for the Land Management and Development Program in the Department of Public Works to cover expenditures for the Rideau Centre and Saint John Seawall.

SECTION 39

1981-82

PUBLIC ACCOUNTS

Index

NOTE—NUMBERS IN HEAVY TYPE PERTAIN TO SECTIONS

A

Academic Relations, grants in aid of, **8**•12, **37**•27
 Acid rain, International Symposium on, contribution, **10**•8, **37**•33
 Accommodation Program, **22**•3
 Accounts Receivable and Deletions, **32**
 Acquisition and construction of land, buildings and equipment by department, **34**•2
 Acquisition and construction of machinery and equipment by department, **34**•16
 Activity—Budgetary, Programs by *see* related departmental section
 Adjustment Assistance Benefits, grant, **15**•7, **37**•56
 Adjustment assistance, contribution, **5**•11, **37**•23
 Administration of Federal Court of Canada Program, **14**•3
 Administration of Federal Judicial Affairs Program, **14**•3
 Administration of Justice Program, **14**•3
 Administration Program, **1**•3, **5**•3, **6**•3, **7**•3, **12**•3, **22**•3, **25**•3, **27**•3
 Adult Occupational Training Act, payments, **5**•10
 Advisory Council on the Status of Women, **25**•3
 Aerosat Co-ordination Office, payments, **29**•13, **37**•84
 After-care agencies, grants, **27**•9, **37**•83
 Agency for Cultural and Technical Co-operation in Francophone Countries, contribution, **8**•12, **37**•27
 grant, **8**•13, **37**•28
 Agricultural food products, contributions, **1**•11, **37**•2
 Agricultural Products Board, **1**•16
 Agricultural Stabilization Act, payments to producers, **1**•11, **1**•12, **37**•2, **37**•3
 Agricultural Stabilization Board, **1**•17
 AGRICULTURE, **1**
 programs' objectives, **1**•3
 Agriculture research, grant, **1**•11, **37**•2
 Agri-Food Development Program, **1**•3
 Agri-Food Regulation and Inspection Program, **1**•3
 Air Cadet League of Canada, grant, **16**•7, **37**•57
 Air Canada, **29**•3
 Air Transportation Program, **29**•3
 Airports, air navigation and airways facilities, payments, **29**•13, **37**•84
 Airports, municipal and other, contributions, **29**•13, **37**•84
 Alberta, Province of *see* selected miscellaneous payments, **36**
 Alberta Oil Sands Technology and Research Authority, contributions, **6**•14, **37**•25
 Amateur sport, contributions, **25**•12, **37**•82
 Amateur Sport, Recreation and Fitness, contributions, **25**•12
 Amount transferred to supplement provisions of other votes (Treasury Board), **38**•64
 Animal Diseases and Protection Act, compensation, **1**•12, **37**•3
 Annuities Program, **5**•3
 Anthrax, compensation to owners, **1**•12, **37**•3
 Anti-Dumping Tribunal Program, **9**•3
 Anti-Inflation Act, payment to provinces, **9**•11, **37**•32
 Appendices *see* related departmental section
 Appropriations, use of *see* related departmental section
 Arms control, contribution, **8**•12, **37**•27
 Army Benevolent Fund, grant, **31**•7, **37**•88
 Army Cadet League of Canada, grant, **16**•7, **37**•57
 Arthritis Society, grant, **17**•10
 Arts and Cultural Service Organizations and Activities, grants, **2**•12, **37**•4

A—Concluded

Arts and Culture Program, **2**•3
 Assistance Fund Regulations, grant, **31**•7, **37**•88
 Assisted Passage Scheme, **5**•14
 Association des rencontres culturelles avec les détenus, contribution, **27**•9, **37**•83
 Association des universités partiellement ou entièrement de langue française, grant, **8**•12, **37**•27
 Association internationale des parlementaires de langue française, Canadian Section, grant, **19**•7, **37**•61
 Association of Canadian Universities for Northern Studies contribution, **12**•12, **37**•48
 grant, **12**•11, **37**•48
 Association of Official Analytical Chemists, grant, **17**•12, **37**•60
 Association pour l'avancement des sciences et des techniques de la documentation, grant, **2**•13, **37**•8
 Athletes, contributions, **25**•12, **37**•82
 Atlantic Association of Young Political Leaders, grant, **8**•12, **37**•27
 Atlantic Council of Canada, grant, **8**•12, **37**•27
 Atlantic Region Labour Education Centre, contribution, **15**•7, **37**•57
 Atomic Energy Control Board, **6**•3
 Atomic Energy of Canada Limited, **6**•3
 Auditor General, **9**•3
 Aurora and District Historical Society, contribution, **7**•8, **37**•26

B

Banff Townsite Committee, contribution, **7**•8, **37**•26
 Bell Canada, payments to, **2**•12, **37**•4
 Bilingualism *see* Official Languages
 Biology students, contribution, **10**•8
 Biomass Energy Institute contribution, **24**•8, **37**•69
 grants, **6**•13, **37**•24
 Biomass residue, contribution, **6**•13, **37**•24
 Blackstone Park, contribution, **7**•8, **37**•26
 Brace Research Institute, McGill University, grant, **6**•13, **37**•24
 British Columbia
 ferry and coastal freight and passenger services, grant, **29**•14, **37**•84
 Fraser River Flood Control, contribution, **7**•7, **37**•26
 Okanagan River Basin, contribution, **7**•7, **37**•26
 selected miscellaneous payments, **36**
 British Institute of International and Comparative Law, grant, **14**•9, **37**•56
 British Sailors' Society (Canada), grant, **29**•13
 Broadcasting Act, grants towards research, **2**•13, **37**•5
 Budgetary expenditure by program and standard object *see* related departmental section
 Bureau of Pensions Advocates Program, **31**•3
 Burial grants, **31**•3, **37**•88

C

Camp Hill Hospital, grant, **31**•7, **37**•88
 Canada and Gulf Terminal Railway, payment, **29**•15
 Canada Assistance Plan, payments, **17**•11, **37**•59
 Canada Council, **2**•3, **2**•18
 payment to, **2**•12, **37**•5
 Canada Employment and Immigration Commission, **5**•3
 Canada-Europe Parliamentary Association, grants, **19**•7, **37**•61

C—Continued

Canada-France-Hawaii Telescope Corporation, contribution, **24·8, 37·69**
 Canada-France Inter-Parliamentary Association, grants, **19·7**
 Canada Grains Council, contributions, **1·11, 37·2**
 Canada Labour Relations Board, **15·3**
 Canada Mortgage and Housing Corporation, **22·3**
 Canada Newfoundland Community Development, contribution, **10·8, 37·33**
 Canada Post Corporation, **20·3**
 Canada Safety Council
 contribution, **1·12, 37·2**
 grant, **29·13, 37·84**
 Canada-Saskatchewan program *re* heavy oil recovery technology, contribution, **6·13**
 Canada Student Loans Act, contribution, **25·11, 37·79**
 Canada Studies Foundation, grant, **25·11**
 Canada-United States Inter-Parliamentary Group, Canadian Section, grants, **19·7**
 Canada World Youth, contribution, **8·14, 37·29**
 Canadian Addictions Foundation, grant, **17·10**
 Canadian Agricultural Research Council, contribution, **1·11, 37·2**
 Canadian Arctic Resources Committee, grant, **12·11, 37·48**
 Canadian Asbestos Information Centre, grant, **13·12, 37·50**
 Canadian Association for Future Studies, contribution, **8·13, 37·27**
 Canadian Association for the Mentally Retarded, grant, **17·10**
 Canadian Association for the Prevention of Crime
 contribution, **27·9, 37·83**
 grant, **27·9, 37·83**
 Canadian Association of Chiefs of Police
 contributions, **14·9, 37·56**
 grants, **14·9, 27·9, 37·56, 37·83**
 Canadian Association of Crown counsel, contribution, **14·9, 37·56**
 Canadian Association of Fire Chiefs, grant, **22·13, 37·62**
 Canadian Association of Friedreich's Ataxia, grant, **17·10**
 Canadian Association of Geographers, grant, **7·7, 37·25**
 Canadian Association of Provincial Court Judges, contribution, **14·9, 37·56**
 Canadian Association of Schools of Social Work, grant, **17·10**
 Canadian book publishing industry, contributions, **2·12, 37·5**
 Canadian Broadcasting Corporation, **2·3**
 Canadian Captioning Development Agency, contribution, **2·12, 37·4**
 Canadian Centre for Occupational Health and Safety, **15·3, 15·10**
 grants, **15·7, 37·57**
 Canadian Cerebral Palsy Association, grant, **17·10**
 Canadian Chianima Association, contribution, **1·11, 37·2**
 Canadian Commercial Corporation, **13·3**
 Canadian Community Colleges, grants, **25·11**
 Canadian Comprehensive Audit Foundation, contribution, **9·11, 37·32**
 Canadian Conference on Social Welfare, grant, **17·10**
 Canadian Co-operative Implements Limited, contribution, **1·11, 37·2**
 Canadian Co-ordinating Council on Deafness, grant, **17·10**
 Canadian Council of Rehabilitation Workshops, grant, **17·10**
 Canadian Council of Resource and Environment Ministers, contribution, **7·7, 37·26**
 Canadian Council on Children and Youth, grant, **17·10**
 Canadian Council on European Affairs, contribution, **8·13, 37·27**
 Canadian Council on 4-H Clubs
 contributions, **1·11, 37·2**
 grant, **1·11, 37·2**
 Canadian Council on International Law
 contribution, **8·12**
 grant, **8·12, 37·27**
 Canadian Council on Social Development, grant, **17·10**
 Canadian Dairy Commission, **1·3**
 Canadian Defence Industry, contributions, **13·12, 37·52**
 Canadian Electrical Association, contribution, **6·13, 37·24**
 Canadian Executive Service Overseas, contribution, **8·14, 37·29**

C—Continued

Canadian export sales, contributions, **13·12, 37·54**
 Canadian Film Development Corporation, **2·3**
 Canadian Film Institute, contribution, **24·8, 37·70**
 Canadian food industry scholarship fund, grants, **13·12, 37·49**
 Canadian Forces Personnel Assistance Fund, grant, **16·7, 37·57**
 Canadian Forestry Association, grant, **7·7, 37·26**
 Canadian Foundation for Ileitis and Colitis, grant, **17·10**
 Canadian Geoscience Council, grant, **6·14, 37·25**
 Canadian-German Society of Hanover, grant, **8·12, 37·27**
 Canadian Grain Commission, **1·19**
 program, **1·3**
 Canadian Home Insulation Program, contribution, **6·13, 37·24**
 Canadian Horticultural Council, grant, **1·11, 37·2**
 Canadian Human Rights Commission, **14·3**
 Canadian Institute of International Affairs, grant, **8·12, 37·27**
 Canadian Institute of Resources Law, grants, **12·11, 14·9, 37·48, 37·56**
 Canadian Institute of Strategic Studies, grant, **16·7, 37·57**
 Canadian Institute of Surveying, grant, **6·14, 37·25**
 Canadian Interests Abroad Program, **8·3**
 Canadian Intergovernmental Conference Secretariat, **21·3**
 Canadian International Development Agency, **8·3**
 Canadian International Grains Institute, contribution, **13·13, 37·55**
 Canadian Jersey Cattle Club, grant, **1·11, 37·3**
 Canadian Joint Fire Prevention Publicity Committee, grant, **22·13**
 Canadian Labour Congress, contribution, **15·7, 37·57**
 Canadian Law Information Council, contributions, **2·12, 14·9, 37·4, 37·56**
 Canadian Limousin Association, grant, **1·11, 37·3**
 Canadian Livestock Feed Board, **1·3**
 Canadian Lung Association, grant, **17·10**
 Canadian Marine rescue auxiliary vessels, contributions, **29·13, 37·84**
 Canadian Mental Health Association, grant, **17·10**
 Canadian Meteorological and Oceanographic Society, grant, **7·7, 37·26**
 Canadian Mineral Processors, grant, **6·14, 37·25**
 Canadian National Committee, contribution, **28·8, 37·84**
 Canadian National Institute for the Blind, grant, **17·10**
 Canadian National Livestock Records, grant, **1·11, 37·2**
 Canadian National Railway Company, payment, **13·13, 29·14, 29·15, 37·55, 37·85**
 Canadian Nature Federation, grant, **7·7, 37·26**
 Canadian North Atlantic Treaty Organization Parliamentary Association, grants, **19·7, 37·61**
 Canadian Pacific Express Company Limited, payment, **29·15**
 Canadian Pacific Railway Company, payment, **29·15**
 Canadian Paraplegic Association, grant, **17·10**
 Canadian Plowing Council, grant, **1·11, 37·2**
 Canadian-Polish Congress, grant, **8·14, 37·29**
 Canadian Program in Applied Public Administration for Developing Countries
 contributions, **8·14, 37·32**
 grants, **8·13, 37·29**
 Canadian Public Administration, contribution, **21·8**
 Canadian Public Health Association, grant, **17·10**
 Canadian Radio Technical Planning Board, grant, **2·12, 37·4**
 Canadian Radio-television and Telecommunications Commission, **2·3**
 Canadian Red Cross Society
 contribution, **29·13, 37·84**
 grant, **17·10**
 Canadian Rehabilitation Council for the Disabled
 contribution, **17·11, 24·8, 37·59, 37·69**
 grant, **17·10**
 Canadian representation at international conferences and meetings
 Expenditure by conference and meeting (External Affairs),
 38·42

C—Continued

- Travelling expenses regarding conferences and meetings (External Affairs), **38•42**
- Canadian Safety Council, grant, **17•10**
- Canadian Science Writers' Association, grant, **24•8**
- Canadian Society for Remote Sensing, grant, **6•14, 37•25**
- Canadian Society of Forensic Science, contribution, **14•9, 37•56**
- Canadian Standards Association, contribution, **22•13**
- Canadian Studies, Association of, grants, **25•11**
- Canadian Transport Commission, **29•3**
- Canadian Unity Information Office Program, **14•3**
- Canadian University Service Overseas, contribution, **8•14, 37•29**
- Canadian Veterans Association of the United Kingdom, grant, **31•7, 37•88**
- Canadian Veterans—Overseas district, assistance to, grant, **31•7, 37•88**
- Canadian Veterinary Medical Association, contribution, **1•12, 37•3**
- Canadian Vickers, Montreal, grant, **22•13, 37•62**
- Canadian Western Agribition, Regina, grant, **1•11, 37•2**
- Canadian Wheat Board, payment, **29•14, 37•85**
- Canadian Wildlife Federation, grant, **7•7, 37•26**
- Candidates expenses, reimbursement of, **21•8, 37•62**
- Canfarm Co-operative Services Limited, contribution, **1•12, 37•2**
- Canola Council of Canada, grant, **13•13, 37•55**
- Cape Breton Development Corporation, **23•3**
- Central Administration of the Public Service Program, **30•3**
- Centre de recherche en droit public de l'Université de Montréal, grant, **14•9, 37•56**
- Centre for Cold Ocean Resources Engineering, contribution, **10•8, 37•33**
- Centre for Legislative Exchange, grant, **21•8, 37•62**
- Centre québécois de relations internationales de l'Université Laval, grant, **8•12, 37•27**
- Chief Electoral Officer, **21•3**
Office of, **21•11**
- Citizenship, contributions, **25•12, 37•80**
- Citizenship, cost of language texts, contributions, **25•12**
- Citizenship Program, **25•3**
- Civil Pensions and Annuities, grants, **16•7**
- Civilian War Allowances, grant, **31•7, 37•88**
- Claims, native claimants, contributions, **12•13, 37•49**
- Club des relations internationales, contribution, **8•12, 37•27**
- Coal utilization technology, contributions, **6•13, 37•24**
- Coalition of Provincial Organizations of the Handicapped, grant, **17•10**
- College Art Association of America, grant, **2•13**
- Commission on Pacific Fisheries Policy, **10•3**
- Commissioner for Federal Judicial Affairs, **14•3**
- Commissioner of Official Languages, **21•3**
- Committee on Seals and Sealing, contribution, **10•8, 37•33**
- Commonwealth
Agricultural Bureaux, contribution, **1•11, 37•2**
Air Transport Council, contribution, **8•12, 37•27**
Association of Tax Administrators, contribution, **18•6, 37•61**
Forestry Institute, grant, **7•7, 37•26**
Foundation, contribution, **8•12, 37•27**
Fund for Technical Co-operation, grant, **8•13, 37•28**
Parliamentary Association, Canadian Branch, grants, **19•7, 37•61**
Scholarships and fellowships, grant, **8•14, 37•29**
Science Council, contribution, **8•12, 37•27**
Secretariat, contribution, **8•12, 37•27**
War Graves Commission, grant, **31•7, 37•88**
Youth Program, contribution, **8•12, 37•27**
- COMMUNICATIONS, **2**
programs' objectives, **2•3**
- Communications associations, contributions, **2•12, 37•4**
- Communications Program, **2•3**
- Community Development Projects, payments, **5•10**

C—Concluded

- Community Employment Program, contributions, **5•10**
- Community Services Projects, payments, **5•10**
- Compensating payments, transfer payments, **9•11**
- Compensation and administration expenses, **36•3**
- Comptroller General, **30•3**
- Conference of Defence Associations, grant, **16•7, 37•57**
- Conference on Security and Co-operation in Europe (CSCE), contribution, **8•12, 37•27**
- Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe, contribution, **8•12, 37•27**
- Conferences, support, contributions, **24•8, 37•69**
- Conferences, scientific and engineering, grant, **24•8, 37•69**
- Conseil africain et malgache de l'enseignement supérieur (CAMES), contribution, **8•12, 37•27**
- Conseil international de la langue française, (CILF), grant, **8•12, 37•27**
- Construction and acquisition, **34**
- Construction and acquisition of land, buildings and works (by department), **34•2**
- Construction and acquisition of machinery and equipment (by department), **34•16**
- Construction Management Development Institute, contribution, **22•13, 37•62**
- Construction Services Revolving Fund, **22•3, 22•23**
- Consultation and Development Fund, contribution, **14•9, 37•56**
- CONSUMER AND CORPORATE AFFAIRS, **3**
programs' objectives, **3•3**
- Consumer organizations
contributions, **3•6, 37•7**
grants, **3•6, 37•7**
- Consumers' Association of Canada, grant, **3•6**
- Contributions, Grants and, *see* related department section
- Convention Centres in Canada, contribution, **13•12, 37•53**
- Co-operating Associations, contributions, **7•8, 37•26**
- Correctional Services Program, **27•3**
- Council for Yukon Indians, contribution, **12•12, 37•48**
- Council of Ministers of Education of Canada, grant, **8•12, 37•27**
- Creston Valley Wildlife Management, grant, **7•7, 37•26**
- Criminal Law Reform, contributions, **14•9, 37•56**
- Crop-damage by migratory waterfowl, contribution, **1•12, 37•3**
- Crop Insurance Act, contributions, **1•12, 37•3**
- Cultural development
contributions, **25•12**
grants, **25•12**
- Cultural Property Export and Import Act, grant, **2•12, 37•4**
- Cultural Relations, grants in aid of, **8•12, 37•27**
- Customs and Excise, **18•3**
- Customs Co-operation Council, contribution, **8•12, 37•27**
- D
Damage claims (by department), payments of, **35•2**
- Defence Forces — Peacetime services, grant, **31•7, 37•88**
- Defence, Non-NATO countries, contribution, **8•12, 37•27**
- Defence Production Revolving Fund, **28•3, 28•14**
- Defence Services Pension Continuation Act, payments, **16•7, 37•57**
- Defence Services Program, **16•3**
- Delegates, contributions, **19•7, 37•61**
- Deletions from accounts receivable by department and agency, **32•7**
- Departmental Administration Program, **5•3, 17•3, 29•3**
- Details of amounts transferred to other departments to supplement provision of other votes (Treasury Board), **38•64**
- Details of expenditures by trade mission post, **38•46**
- Details of New Horizons payments (National Health and Welfare), **36•6**
- Details of payments under the Family Allowances Act (National Health and Welfare), **36•5**

D—Concluded

- Details of payments under the Old Age Security Act (National Health and Welfare), 36•6
- Devco Railway (Cumberland Railway Company), payment, 29•15
- Development assistance
 - agricultural, contributions, 8•14, 37•32
 - contributions, 8•14, 37•29, 37•30, 37•31
 - grants, 8•13, 37•28, 37•29
- Diplomatic, Consular and International Organizations' Property, grants in lieu of taxes, 8•12, 37•27
- Diplomatic Service (Special) Superannuation Act, payments, 8•12, 37•28
- Disarmament, contribution, 8•12, 37•27
- Distribution of operational and capital expenditures (External Affairs), 38•44
- Dominion Atlantic Railway, payment, 29•15
- Drought areas, contributions, 1•12
- Dry docks, construction, payments, 13•12, 37•53
- Duff-Rinfret Scholarship Program, grant, 14•9, 37•56

E

- Earnings, Loss of, contribution, 31•7, 37•88
- Economic Council of Canada, 21•3, 21•12
- ECONOMIC DEVELOPMENT, 4
 - programs' objectives, 4•3
- Economic Development, contributions, 4•6, 37•7
- Economic expansion, contributions, 23•6
- Education Support Program, 25•3
- Eldorado Nuclear Limited, 6•3
- Emergency herd maintenance assistance program, contribution, 1•12, 23•6, 37•2
- Emergency Preparedness purposes, contributions, 16•7, 37•57
- Employee Benefits, Pensions and, grant, 27•9, 37•83
- Employer Contributions to Insurance Plans Program, 30•3
- EMPLOYMENT AND IMMIGRATION, 5
 - programs' objectives, 5•3
- Employment and Insurance Program, 5•3
- Employment Disadvantaged, Program for the, contributions, 5•10
- Enercentre, contribution, 6•13, 37•24
- Energy
 - Alberta, research and development, grant, 6•13, 37•24
 - conservation, contributions, 6•13, 37•24
 - renewable, contributions, 6•13, 37•24
- ENERGY, MINES AND RESOURCES, 6
 - programs' objectives, 6•3
- Energy Program, 6•3
- Energy Resources Institute, University of Calgary, grant, 6•13, 37•24
- Enterprise Development Program, payments, 13•12, 37•53
- ENVIRONMENT, 7
 - programs' objectives, 7•3
- Environmental Services Program, 7•3
- Ethanol, production of, contributions, 6•13, 37•25
- European Space Agency, contributions, 2•12, 6•14, 24•8, 37•4, 37•25, 37•68
- Ex gratia payments (by department), 35•14
- Expenditure by program and standard object, Budgetary *see* related departmental section
- Expenditures by institution (Solicitor General), 38•62
- Export Development Corporation, 13•3
 - insurance losses, contributions, 13•12, 37•53
- Extended Health Care Services Program, contribution, 17•11, 37•58
- EXTERNAL AFFAIRS, 8
 - programs' objectives, 8•3

F

- Fairs, "A" and "B", Winter, Spring and Special, contribution, 1•11, 37•2
- Family Allowance Payments, 17•12, 37•60
- Family Courts, contribution, 14•9, 37•56

F—Concluded

- Family planning, grants, 17•10, 37•58
- Farm Credit Corporation, 1•3
- Farm development, contribution, 1•12, 37•3
- Farm Improvement Loans Act, contributions, 1•12, 37•3
- Farm Labour Pools, payments, 5•10, 37•22
- Fathers of Confederation Building Trust, Charlottetown, PEI, grant, 2•12, 37•4
- Federal Business Development Bank, 13•3
- Federal Court Awards (by department), 35•19
- Federal Development Strategy, contribution, 1•11, 37•3
- Federal Institute of Management, grant, 30•8, 37•88
- Federal-Provincial Agricultural Agreements, payments, 5•10
- Federal-Provincial Parks Conference, contribution, 7•8, 37•26
- Federal-Provincial shared-cost programs by province, 36•8
- Federated Women's Institutes of Canada, grant, 1•11, 37•2
- Federation of Associations on the Canadian Environment, 7•7, 37•26
- Feed Freight Assistance Adjustment Fund, contributions, 1•11, 37•2
- Feed grains, contributions, 1•12, 37•8, 37•4
- Fernes Noreau, Les, contribution, 1•11
- Ferry, coastal passenger and freight services, contributions, 29•14, 37•85
- Festival Canada, grant, 25•11
- Festival du Voyageur Inc, contributions, 13•12, 37•55
- Festival of Forestry, grant, 7•7, 37•26
- Film events, grants, 2•13, 37•5
- Film libraries, payments to, 2•13, 37•5
- FINANCE, 9
 - programs' objectives, 9•3
- Financial and Economic Policies Program, 9•3
- Fiscal equalization, transfer payments, 9•11, 37•32
- Fiscal Transfer Payments Program, 9•3
- Fiscal transfer payments to the provinces by activity, 36•3
- FISHERIES AND OCEANS, 10
 - programs' objectives, 10•3
- Fisheries Development programs, contribution, 10•8, 37•33
- Fisheries Improvement Loans Act, grant, 10•8, 37•32
- Fisheries Prices Support Board, 10•12
- Fishermen, Atlantic, contribution, 10•8, 37•33
- Fishermen's benefits, government's contribution, 5•10, 37•23
- Fishing vessels, construction, contribution, 10•8, 37•32
- Fitness and Amateur Sport Program, 25•3
- Fitness level, contributions, 25•12
- Flood damage reduction studies, contributions, 7•7, 37•26
- Flood-risk mapping, contributions, 7•7, 37•26
- Fluidized bed, contributions, 6•13, 37•25
- Flying Accidents Compensation Order, grant, 31•7, 37•88
- Flying clubs, schools and instructors, grant, 29•13, 37•84
- Food aid assistance
 - grant, 8•13, 37•29
- Food and Agriculture Organization, contribution, 8•12, 37•27
- Foreign Claims Fund, payment, 9•11
- Foreign Investment Review Agency, 13•3
- Forest Engineering Research Institute of Canada, contribution, 7•7, 37•26
- Forestry research projects, specific, grants, 7•7, 37•26
- FORINTEK Canada Corporation, contribution, 7•7, 37•26
- Frontier College of Canada, grant, 5•10, 37•23
- Frontier Oil and Gas Development, 6•13, 37•24

G

- Gainers Inc, contributions, 1•12, 37•2
- Geological Sciences, grants, 6•14, 37•25
- Government Contingencies and Centrally Financed Programs, 30•3
- Government employees compensation (Labour), 36•3
- Government Telecommunications Agency Revolving Fund, 2•3, 2•25

G—Concluded**GOVERNOR GENERAL, 11**

program's objective, 11·3

Grain

Brazilian Government, contribution, 13·13, 37·55
developing countries, payments, 13·13, 37·55
millers, payments, 13·13, 37·55
sale, compensation to producers, contribution, 1·12, 37·2

Grains and oilseeds

contribution, 13·13, 37·55
Program, 13·3

Grants and Contributions

by department *see* related departmental section
total expenditure by recipient or class of recipients with individual payments of \$25,000 or over, 37

Gros-Cacouna, grant, 23·6**Groundfish Deficiency Payments, contribution, 10·8, 37·33****Guaranteed Income Supplement Payments, 17·12, 37·60****H****Hague Academy of International Law, 14·9, 37·56****Health and Social Services Program, 17·3****Health facilities, contributions, 17·11, 37·58****Health Insurance Supplementary Fund, contribution, 17·11****Health League of Canada, grant, 17·10****Health promotion projects, contributions, 17·10, 37·58****Health Protection Program, 17·3****Health Resources Fund Act, contributions, 17·11, 37·58****Health services**

contributions, 17·10, 37·58
grants, 17·10, 37·57

Hebrew University of Jerusalem, contribution, 8·12, 37·27**Heritage Canada Foundation Endowment Fund, grant, 7·8, 37·26****Highway network, contributions, 29·14, 37·85****Home Insulation Program, contribution, 6·13, 37·24****Hospital Insurance and Diagnostic Services Act, contributions, 17·11, 37·58****Hospital Insurance Program, contribution, 17·11, 37·58****Hospitals, transfer of departmental, contributions, 31·7, 37·88****House of Commons, 19·3****Housing, super efficient, contributions, 6·13****Humane Trapping, Federal-Provincial Committee, grant, 7·7, 37·26****Humanitarian assistance, grant, 8·13, 37·29****Hydro-Quebec Research Institute, grant, 6·13, 37·24****I****Immigrant Settlement and Adaptation, contribution, 5·11, 37·23****Immigration Appeal Board, 5·3****Immigration Program, 5·3****Implementation Assistance Program, 30·3****Income Security Program, 17·3**

Indemnities, allowances and travelling expenses, statement of
House of Commons, 38·56
The Senate, 38·55

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 12

programs' objectives, 12·3

Indian and Inuit Affairs Program, 12·3**Indian Association of Alberta, contributions, 17·11, 37·60****Indian Band Funds, 12·20**

Indian, Inuit and/or Eskimos (associations, bands, corporations, councils, individuals, organizations, school boards, settlements)

administration, grants, 12·11, 37·34
administrative overhead costs, contributions, 12·11, 37·45
Annuities Treaty payments, 12·11, 37·33
British Columbia, grants, 12·11, 37·33
care, rehabilitation and preventive services, contributions, 12·11, 37·41

I—Continued

claims and grievances, contributions, 12·11, 37·35

communities in the Northwest Territories and Northern Quebec, contributions, 12·12, 37·48

community services, facilities and housing, contributions, 12·11, 37·41, 37·44

Cree and Inuit Education, Quebec, contribution, 12·11, 37·37

culture, grants, 12·11, 37·48

economic development and employment, contributions, 12·11, 37·37, 37·39

economic development, Eskimos, contribution, 12·12

education centres, contribution, 12·12, 37·48

educational and cultural advancement, grants, 12·11, 37·33

educational services and facilities, contributions, 12·11, 37·35

health care, contributions, 17·11, 37·59, 37·60

hospital care, contributions, 12·12, 37·48

hospitals, contributions, 17·11, 37·59

hydrocarbon transportation proposals, contributions, 12·12, 37·48

James Bay and Northern Quebec Agreement, grants, 12·13, 37·49

land claims

contributions, 12·13, 37·49

grants, 12·13, 37·49

land selection, contributions, 12·11, 37·35

local development, planning, contributions, 12·11, 37·47

medicare, contributions, 12·12, 37·48

National Native Alcohol Abuse Program, contributions, 17·11, 37·60

policy development and consultation, contributions, 12·11, 37·47

social assistance, payments, 12·11, 37·34, 37·39

Industrial

co-operation, contribution, 8·14, 37·29

design, grants, 13·12, 37·49

establishments, contributions, 6·13, 37·24

processes, energy efficiency, contributions, 13·12, 37·53

Industry (ies)

defence, contributions, 13·12, 37·52

development, contributions, 13·12, 37·53

management capabilities and practices, grants, 13·12, 37·49

manufacturing and processing, grants, 13·12, 37·49

research, contribution, 24·8, 37·69

shipbuilding, contributions, 13·12, 37·52

Industry-Laboratory Projects, program, contribution, 24·8, 37·69**INDUSTRY, TRADE AND COMMERCE, 13**

programs' objectives, 13·3

Information services for small business, contributions, 24·8, 37·69

Inspector General of Banks Program, 9·3

Installation of municipal services, contributions, 22·13, 37·62

Institut de recherche d'Hydro-Québec, contribution, 24·8, 37·69

Institut international de droit d'expression française, grant, 14·9, 37·56

Institute for Research on Public Policy

contribution, 21·8

grant, 21·8, 37·62

Institute for Social and Economic Research, University of Manitoba, grant, 17·10, 37·57

Institute of Intergovernmental Affairs, Queen's University, grant, 21·8, 37·62

Institute of Man and Resources, contribution, 24·8, 37·69

Institute of Public Administration of Canada, grant, 30·8, 37·88

Institutions and public authorities in Canada, grants, 2·12, 37·4

Insurance, 9·3

Inter-American Centre of Tax Administrators, contribution, 18·6, 37·61

Inter-American Institute of Agricultural Sciences, contribution, 8·12, 37·27

Inter-American Statistical Institute, membership, 28·8, 37·84

Intercity bus system, Atlantic Provinces, contributions, 29·14, 37·85

I—Continued

- Intergovernmental Committee for European Migration, contribution, 8•12, 37•27
- Intergovernmental Maritime Consultative Organization, contribution, 8•12, 37•27
- Intergovernmental Oceanographic Trust Fund, grant, 10•8, 37•32
- International Affiliations, grants, 24•8, 37•69
- International Association for Cereal Chemistry, membership, 1•12, 37•3
- International Association for Research in Income and Wealth, grant, 28•8, 37•84
- International Association of Chiefs of Police, grant, 27•9, 37•83
- International Association of Lighthouse Authorities, membership, 29•13, 37•84
- International Association of Water Pollution Research, Canadian Committee, grant, 7•7, 37•26
- International Atomic Energy Agency, contribution, 8•12, 37•27
- International Baccalaureat Office, grant, 8•12, 37•27
- International Bureau of Expositions, membership fees, 8•13, 37•28
- International Bureau of the, Canada's share of upkeep
Postal Union of the Americas and Spain, contribution, 20•5, 37•61
- Universal Postal Union, contribution, 20•5, 37•61
- International Centre of Tropical Agriculture, grant, 8•13, 37•28
- International Civil Aviation Organization
contribution, 8•12, 37•27
reimbursement for compensation, contribution, 8•12, 37•27
- International Commission of Jurists, grant, 14•9, 37•56
- International Commission on Irrigation and Drainage, membership, 1•11, 37•2
- International Commission on Radiological Protection, grants, 8•12, 17•12, 37•27, 37•60
- International Comparison Project, contribution, 28•8, 37•84
- International Council on Social Welfare, grant, 17•10
- International Crops Research Institute, grant, 8•13, 37•28
- International Dairy Federation-Canada, membership, 1•11, 37•2
- International development assistance, CIDA scholarships to Canadians, grant, 8•14, 37•29
- International Development Research Centre, 8•3, 8•21
payments to, 8•14, 37•32
- International Economic Association, contributions, 3•6
- International Energy Agency Implementing Agreements
Canada's share, contribution, 6•14, 37•25
contribution, 6•13, 6•14, 8•12, 24•8, 37•24, 37•27, 37•69
- International Executive Council, World Energy Conference, contribution, 6•13, 37•24
- International Federation of Library Associations, grant, 2•13, 37•6
- International French-speaking community, contribution, 8•12, 37•28
- International Geographical Union, grant, 7•7, 37•26
- International Geological Correlation Program, Canadian Committee, grant, 6•14, 37•25
- International Hydrographic Organization, membership fee, 10•8, 37•32
- International Institute for Applied Systems Analysis, contribution, 24•8, 37•68
- International Institute of Administrative Sciences, contribution, 8•12, 37•27
- International Institute of Tropical Agriculture, grant, 8•13, 37•28
- International Joint Commission, 8•3
- International Labour Organization, contribution, 8•12, 37•27
- International Law Association, contribution, 8•13, 37•27
- International Maize and Wheat Improvement Centre, grant, 8•13, 37•28
- International Organization of Supreme Audit Institutions, grant, 30•8, 37•88
- International organizations, reimbursement, 8•13, 37•28
- International Peace Academy, grant, 37•27
- International Peace Garden, Manitoba, grant, 7•8, 37•26
- International Perspectives, contribution, 8•12, 37•27

I—Concluded

- International Planned Parenthood Federation, grant, 8•13, 37•29
- International Radio Consultative Committee, contribution, 2•12, 37•4
- International Rice Research Institute, grant, 8•13, 37•28
- International Seismological Centre, contribution, 6•14, 37•25
- International Serials Data System, grant, 2•13, 37•6
- International Social Services Canada, grant, 17•10
- International Society for Horticultural Science, membership, 1•11, 37•2
- International Special Committee for radio interference, contribution, 2•12, 37•4
- International Statistical Institute, grant, 28•8, 37•84
- International Switching Symposium, contribution, 2•12, 37•4
- International Telecommunication Union, Geneva, Switzerland, contribution, 2•12, 37•4
- International Union for Conservation of Nature and Natural Resources, contribution, 7•8, 37•26
- International Wheat Council, membership fees, 13•13, 37•55
- International Year of Disabled Persons, contributions, 17•11, 37•59
- Inter-Parliamentary Union, Canadian group, grants, 19•7, 37•61
- Interprovincial Pipe Line Limited, payments, 6•13, 37•25
- Inter-Union Commission on the Lithosphere, Canadian Committee, contribution, 6•14, 37•25
- Inuit Tapirisat of Canada, contribution, 12•12, 37•48

J

- Jasper Townsite Committee, contribution, 7•8, 37•26
- John Howard Society, grant, 27•9, 37•83
- Judges Act, annuities, grants, 14•9, 37•56
- Judges, gratuities to widows and dependants, grants, 14•9
- JUSTICE, 14
programs' objectives, 14•3

L

- LABOUR, 15
programs' objectives, 15•3
- Labour Canada, grants, 15•7, 37•56
- Labour education
contributions, 15•7, 37•57
grants, 15•7, 37•56
- Labour field, research, grants, 15•7, 37•56
- Labour Market Policy, payments, 5•10, 37•10, 37•21
- Labour Mobility and Assessment Incentives, payments, 5•10, 37•21
- Land Management and Development Program, 22•3
- Language instruction for immigrants, contribution, 25•12
- Language research, contributions, 25•11
- Last Post Fund, grant, 31•7, 37•88
- Law Enforcement Program, 27•3
- Law Reform Commission of Canada, 14•3
- Legal aid, contributions, 14•9, 37•56
- Legislative drafting
grants, 14•9, 37•56
University of Ottawa, Programme, contribution, 14•9, 37•56
- Library of Parliament, 19•3
- Lieutenant-Governors, grants, 25•11, 37•78
- Lieutenant-Governors Superannuation Act, payments, 25•11
- Lieutenant-Governors Supplementary Retirements Benefits, grant, 25•11
- Lobster fishermen, grant, 10•8, 37•32
- Lobster Self-Enforcement, contribution, 10•8, 37•33
- Local Economic Development Assistance
contribution, 5•10
grant, 5•10, 37•23
- Local Employment Assistance Program, payments, 5•10

M

- McMaster/Laval University, contribution, **8·12, 37·27**
 Maison des étudiants canadiens à Paris, grant, **8·12, 37·27**
 Management Practices and Controls Program, **30·3**
 Manitoba
 selected miscellaneous payments, **36**
 Manpower Mobility Program, payments, **5·10, 37·21**
 Manpower Mobility Regulations, payments, **5·10**
 Manufacturing, processing and services industries in Canada, contributions, **13·12, 37·50**
 Marine Program, **22·3**
 Marine remedial works, contributions, **22·13, 37·62**
 Marine Transportation Program, **29·3**
 Mariners' House of Montreal, Montreal, grant, **29·13**
 Marketing of agricultural products, grants, **1·11, 37·2**
 Massachusetts Institute of Technology, contribution, **28·8, 37·84**
 Medical Care Program, contribution, **17·11, 37·58**
 Medical Research Council, **17·3, 17·16**
 Medical Services Program, **17·3**
 Members of commissions and rates of pay, **38·2**
 Memorial University, grant
 Marine Sciences Research Laboratory, **10·8, 37·32**
 Oil and Gas Camp, **6·13, 37·24**
 Menonite Central Committee Food Bank, contribution, **8·14, 37·29**
 Merchant Seamen Compensation, payments, **15·7**
 Meteorological Research, grants, **7·7, 37·26**
 Metric conversion, contributions, **13·12, 37·55**
 Military and United Services Institutes, grants, **16·7, 37·57**
 Military studies, Canadian Universities, grant, **16·7, 37·57**
 Mineral assistance, grant, **12·12**
 Mineral Development Agreement, Newfoundland, payments, **6·14, 37·25**
 Minerals and Earth Sciences Program, **6·3**
 Ministry of Transportation and Communications of Ontario, contribution, **22·13**
 Miscellaneous payments by province, **36·3**
 Miscellaneous salaries and allowances to ministers (Privy Council), **38·6**
 Mobility International 1981 Conference, contribution, **29·13, 37·84**
 M2/W2 Association of New Westminster, BC, contribution, **27·9, 37·83**
 Municipal Grants Program, **22·3**
 Municipalities, grants, **22·13, 24·8, 37·62, 37·69**
 Museums and other organizations in Canada, grants, **2·13, 37·6**
 Mutual Aid, contribution, **16·7, 37·57**

N

- Names of members of commissions and rates of pay, **38·2**
 National and Provincial Parks Association of Canada, grant, **7·8, 37·26**
 National Anti-poverty Organization, grant, **17·10**
 National Arts Centre Corporation, **2·3, 2·28**
 National Capital Commission, **22·3**
 NATIONAL DEFENCE, **16**
 program's objective, **16·3**
 National Defence Working Capital Advance
 Imprest Accounts, Standing Advances and Authorized Loans, **16·11**
 National Energy Board, **6·3**
 National entity, Canada as a, contributions, **25·11**
 National Film Board, **2·3, 2·33**
 National Food Distribution Centre, grant, **17·12, 37·60**
 NATIONAL HEALTH AND WELFARE, **17**
 programs' objectives, **17·3**
 National Library, **2·3**
 National multi-sport co-ordinating bodies, contributions, **25·12, 37·82**
 National Museums of Canada, **2·3, 2·37**

N—Continued

- National Parole Board, **27·3**
 National Parole Service, payments to survivors, **27·9**
 National Research Council of Canada, **24·3**
 NATIONAL REVENUE, **18**
 programs' objectives, **18·3**
 National Sport and Recreation Centre Inc, contribution, **25·12, 37·82**
 National Swedish Board for Energy Source Development, contribution, **7·7**
 National Transportation Week Committee, grant, **29·13, 37·84**
 National women's organizations, grants, **25·13**
 Native Claims Program, **12·3**
 Native People
 contributions, **25·12, 37·81**
 grants, **25·12, 37·80**
 legal profession, grants, **14·9, 37·56**
 legal system, contributions, **14·9, 37·56**
 Newfoundland, contributions, **12·11, 37·35**
 NATO, contributions, **16·7, 37·57**
 Natural disasters, contributions to provinces and territory, **21·8, 37·62**
 Natural Sciences and Engineering Research Council, **24·3, 24·13**
 Naval Officers Association, grant, **16·7, 37·57**
 Navy League of Canada, grant, **16·7, 37·57**
 New Brunswick Power Commission, contributions, **6·13, 37·24**
 New Brunswick, selected miscellaneous payments, **36**
 Development Program, contribution, **13·12**
 Newfoundland
 coastal ferry services, grant, **29·14, 37·84**
 construction of a causeway, grants **29·14, 37·84**
 construction of ferry terminals, grants, **29·14, 37·84**
 employees transferred to Canadian National Railways, contribution, **29·14, 37·85**
 extension to the St John's West Research Station, contribution, **1·11, 37·2**
 Memorial University, contribution, **10·8, 24·8, 37·33, 37·69**
 see Selected miscellaneous payments, **36**
 Special Awards, grant, **31·7, 37·88**
 Newfoundland Steamships Limited, grants, **29·14, 37·84**
 New Technology Employment Program, payments, **5·10**
 Norman Wells oil field expansion and pipeline project, contribution, **12·12, 37·48**
 North Atlantic Ice Patrol, contribution, **29·13, 37·84**
 North Atlantic Treaty Organization
 Cost of Civil Administration, contribution, **8·12, 37·27**
 Science Programs, contribution, **8·12, 37·27**
 North-South Institute, grant, **8·13, 37·29**
 North West Field Force, grants, **31·7, 37·88**
 Northern Affairs Program, **12·3**
 Northern Canada Power Commission, **12·3**
 Northern Native Associations, contribution, **12·12, 37·48**
 Northern Pipeline Agency, **4·3**
 Northern Research and Northern Scientific Research Expeditions, grants, **12·11, 37·48**
 Northern scientific research training, grant, **12·11, 37·48**
 Northern Transportation Company Limited, **29·3**
 Northwest Territories
 Accident Prevention Association, grant, **12·12, 37·48**
 domestic power consumers, contribution, **12·12, 37·48, 37·49**
 Mines Safety Association, grant, **12·12, 37·48**
 northern roads, contribution, **12·12, 37·49**
 other transfer payments, **12·13, 37·49**
 see Selected miscellaneous payments, **36**
 to provide power rate relief, contributions, **12·12, 37·48**
 to subsidize home heating oil, contributions, **12·12, 37·48**
 Notes to statement of accounts receivable, **32·5**
 Nova Scotia
 mineral development program, contribution, **6·14, 37·25**

N—Concluded

- see* Selected miscellaneous payments, 36
- Nuclear Energy Agency of the OECD, contribution, 8•12, 37•27
- Nuclear Safety, grants, 6•14, 37•25
- Nugatory Payments (by department), 35•21

O

- Office international des épizooties, membership, 1•12, 37•3
- Official languages
 - contributions, 25•11, 37•78, 37•79
 - grants, 25•11, 37•78
- Official Languages Program, 25•3
- Oil
 - heavy recovery technology, contribution, 6•13
 - refiners and importers, 6•14, 37•25
 - substitution, contributions, 6•13, 37•24
- Oil and Gas Explorations, contributions, 7•8, 37•26
- Old Age Security Payments, 17•12, 37•60
- Onchocerciasis Control Program, grant, 8•13, 37•29
- Ontario
 - Great Lakes Water Quality, contributions, 7•7, 37•26
 - Hydro, contributions, 24•8, 37•69
 - Institute for studies in education, contribution, 1•11, 37•3
 - Selected miscellaneous payments, 36
- Ontario Plowman's Association, grant, 1•11, 37•3
- OPCAN
 - contribution, 25•12
- Operation Lifesaver Committee, grant, 29•14, 37•84
- Operation Springboard, Toronto, contribution, 27•9, 37•83
- Orchestre mondial des jeunesses musicales, grant, 8•12, 37•27
- Organization for Economic Co-operation and Development, contributions, 1•11, 7•7, 8•12, 37•2, 37•26, 37•27
- Organizations and institutions, Canadian non-profit cultural
 - contributions, 2•12, 37•5
 - grants, 2•12, 37•4

P

- Pacific Area Travel Association, membership fees, 13•12
- Pan American Health Organization, contribution, 8•12, 37•27
- Pan American Institute of Geography and History
 - grant, 6•14, 37•25
 - membership, 6•14, 37•25
- Parks Canada Program, 7•3
- PARLIAMENT, 19
 - programs' objectives, 19•3
- Parliamentary Centre for Foreign Affairs and Foreign Trade, grants, 8•12, 19•7, 37•27, 37•61
- Parliamentary secretaries salaries, travelling expenses of, 38•40, 38•59
- Participation, contribution, 25•12, 37•83
- Passport Office Revolving Fund, 8•3, 8•18
- Payments by provinces, selected miscellaneous, 36
- Payments of damage claims, 35•2
- Payments of \$5,000 or over for land and buildings (by department), 34•25
- Payments under Federal-Provincial Fiscal Arrangements and Established Program Financing Act, 1977 (National Health and Welfare), 36•4
- Payments under the Canada assistance plan (National Health and Welfare), 36•4
- Payments under the Health Resources Fund Act (National Health and Welfare), 36•4
- Payments under the Hospital Insurance and Diagnostic Services Act (National Health and Welfare), 36•4
- Penitentiary Inmates Accident Compensation, 27•9
- Penitentiary Service, payments to survivors, 27•9
- Pensions Program, 31•3
- Perimeter Airlines (Inland) Limited, contribution, 29•13, 37•84

P—Concluded

- Permanent Court of Arbitration, contribution, 8•12, 37•28
 - Permanent International Association of Navigational Congresses, membership, 29•13, 37•84
 - Personnel Posted Abroad, Canada Employment and Immigration Commission, 5•15
 - Pesticide Residue Compensation Act, compensation, 1•12
 - Petro-Canada, 6•3
 - Petroleum Administration Act, contribution, 6•13, 37•25
 - contribution, 6•13
 - Petroleum Compensation Revolving Fund, 6•3, 6•18
 - Plant Quarantine Act, compensation, 1•12
 - Portable Wage Subsidy Program, contributions, 5•10
 - POS Pilot Plant Corporation, contribution, 13•13, 37•55
 - POST OFFICE, 20
 - programs' objectives, 20•3
 - Post-Secondary Education, payments, 25•11, 37•79
 - Prairie Branch Railway Lines, 29•14, 37•85
 - Prairie Grain Advance Payments Act, payments, 13•13, 37•55
 - Prince Edward Island, Province of *see* Selected miscellaneous payments, 36
 - PRIVY COUNCIL, 21
 - programs' objectives, 21•3
 - Producer and Industry groups, contributions, 1•11, 37•2
 - Producer groups, contributions, 1•11, 37•2
 - Producer organizations, payments to, 1•12, 37•3
 - Professional and special services (by department and by program within departments)
 - total expenditure by type of service with individual payments of \$25,000 or over, 33
 - Professional and Technical Services Program, 22•3
 - Programs—Budgetary, Total cost of *see* related departmental section
 - Programs by activity—Budgetary *see* related departmental section
 - Programs' objectives *see* related departmental section
 - Propane, the use of, contribution, 6•13, 37•24
 - Prospectors, grants to, 12•12, 37•48
 - Prospectors' Training Courses, grants, 12•11, 37•48
 - Prosthetic services, grants, 31•7, 37•88
 - Public Archives, 2•3
 - Public Debt Program, 9•3
 - Public health
 - contributions, 17•10, 37•58
 - grants, 17•10, 37•57
 - Public Service Commission, 25•3
 - Public Service Pension Adjustment Act
 - grant, 30•8, 37•88
 - payments re: earlier superannuation and retirement acts, 30•8, 37•88
 - Public Service Staff Relations Board, 21•3
 - Public utilities income tax transfer, transfer payments, 9•11, 37•32
 - PUBLIC WORKS, 22
 - programs' objectives, 22•3
 - Public Works Construction Services Revolving Fund, 22•25
- Q**
- Quality of Working Life Projects, contribution, 15•7, 37•57
 - Quebec
 - Basse Cote Nord Ecological Studies, contributions, 7•7, 37•26
 - Coastal freight and passenger services, grant, 29•14, 37•84
 - Hydrometric Agreement, contribution, 7•7, 37•26
 - James Bay Agreement, contribution, 7•7, 37•26
 - Montreal area flood control, contribution, 7•7, 37•26
 - Selected miscellaneous payments, 36
 - Vieux Port redevelopment, contribution, 22•13
 - Queen Elizabeth II Canadian Fund to aid in Research on the Diseases of Children, Board of Trustees, 17•18
 - Queen's University
 - Centre for Resource Studies, grant, 6•14, 37•25
 - resource policy analysis, contribution, 6•14, 37•25

R

- Rabies, contributions to provinces, **1·12, 37·3**
 Race Track Supervision Revolving Fund, **1·3, 1·21**
 Railway and transportation companies, payments to, **29·15, 37·86**
 Railway and trucking companies, payments to, **29·15, 37·86**
 Railway Employee's Provident Fund, contribution, **29·14, 37·85**
 Railway Relocation and Crossing Act
 contributions, **29·15, 37·85**
 payments, **29·14, 37·85**
 Rapeseed in Western Canada, contributions, **13·13, 37·55**
 Reciprocal taxation, transfer payments, **2·13, 9·11, 37·5, 37·32**
 Recreation, physical, contributions, **25·12, 37·82**
 Recycling, contributions, **6·13, 37·25**
 Red Cross, International Committee of the, grant, **8·14, 37·29**
 Regional Air Carriers, payment, **29·15, 37·85**
 REGIONAL ECONOMIC EXPANSION, **23**
 programs' objectives, **23·3**
 Regional economic expansion, promotion and development, grants,
 23·6
 Renewable resources, International Symposium on, contribution,
 10·8, 37·33
 Research
 and demonstration projects, contributions, **29·13, 37·84**
 earth sciences, energy and minerals, grant, **6·14, 37·25**
 fisheries and marine economic, grant, **10·8, 37·32**
 grants and scholarships, **17·12, 24·8, 37·61, 37·70**
 laboratory, contribution, **24·8, 37·69**
 marine and aquatic, grant, **10·8, 37·32**
 technical information and field services, contributions, **24·8,**
 37·69
 traffic accident, contribution, **29·14, 37·85**
 Restrictive Trade Practices Commission, **3·3**
 Returned Soldiers Insurance Actuarial Liability Adjustment, grant,
 31·7, 37·88
 Revenue *see* related departmental section
 Rifle Associations, grant, **16·7, 37·57**
 Roads and Transportation Association of Canada, grant, **29·14,**
 37·84
 Rock Mechanics, Canadian Advisory Committee on, grants, **6·14,**
 37·25
 Roosevelt Campobello International Park Commission, payment,
 8·12, 37·28
 Royal Agricultural Winter Fair, Toronto
 freight on livestock shipments, contribution, **1·11, 37·2**
 grant, **1·11, 37·2**
 Royal Canadian Air Force
 Association, grant, **16·7, 37·57**
 Benevolent Fund, grant, **16·7, 37·57**
 payments to dependants, **16·7, 37·57**
 Royal Canadian Flying Clubs Association, grant, **29·13, 37·84**
 Royal Canadian Legion, grant, **31·7, 37·88**
 Royal Canadian Mint, **28·3**
 Royal Canadian Mounted Police, **27·3**
 members of the, grants, **27·9, 37·83, 37·84**
 Pension Continuation Act, grant, **27·9, 37·83**
 Veterans Association, grant, **27·9, 37·83**
 Royal Canadian Naval Association, grant, **16·7, 37·57**
 Royal Canadian Navy Benevolent Fund, grant, **16·7, 37·57**
 Royal Ottawa Hospital, contribution, **17·12, 37·60**

S

- St John, City of, contributions, **22·13, 37·62**
 St John Ambulance Association, grant, **17·10**

S—Continued

- Salaries of parliamentary secretaries to ministers (Parliament), **38·59**
 Sale of Canadian seed potatoes, contribution, **1·11**
 Salmon, commercial licence holders (NB), grants, **10·8, 37·32**
 Salon international de l'agriculture et de l'alimentation, Le, grant,
 1·11, 37·2
 Saskatchewan
 Qu'Appelle Valley, contribution, **7·7, 37·26**
 selected miscellaneous payments, **36**
 Scholarships, grants, **7·7, 37·26**
 SCIENCE AND TECHNOLOGY, **24**
 programs' objectives, **24·3**
 Science Council of Canada, **24·3, 24·12**
 Scientific and Industrial Research Program, **24·3**
 Scientific and Technical Information Program, **24·3**
 Sea Use Council, grant, **10·8, 37·32**
 Secondary Diplomatic Properties in Canada, grant, **8·12, 37·28**
 Secretariat technique permanent, contribution, **8·13, 37·28**
 SECRETARY OF STATE, **25**
 programs' objectives, **25·3**
 Selected miscellaneous payments and federal-provincial shared-cost
 programs by province, **36**
 Self Supporting Airports and Associated Ground Services Revolving
 Fund, **29·27**
 Senate, The, **19·3**
 Senators, grants, **19·7, 37·61**
 Senior citizens, retired, contributions, **17·11, 37·59**
 Services Program, **28·3**
 Sewer improvement, contributions, **22·13, 37·62**
 Shastri Indo-Canadian Institute, contribution, **8·13, 37·28**
 Sixth International Conference on Port and Ocean Engineering under
 Arctic Conditions, grant, **12·11, 37·48**
 Small Businesses Loans Act, contribution, **13·12, 37·54**
 SOCIAL DEVELOPMENT, **26**
 program's objective, **26·3**
 Social sciences and humanities, grants, **2·13, 37·6**
 Social Sciences and Humanities Research Council, **2·3, 2·41**
 Solar Energy Society of Canada, grant, **6·13, 37·24**
 Solar heating, contribution, **6·13, 37·24**
 SOLICITOR GENERAL, **27**
 programs' objectives, **27·3**
 Solicitor General, activities complementary to, payments, **27·9, 37·83**
 Special distribution of expenditures maintained under authority of
 Treasury Board, **38·15**
 Special Forces (Korea), grant, **31·7, 37·88**
 Special Housing Assistance for Veterans, grants, **31·7, 37·88**
 Sponsoring organizations of multi-sport, payments, **25·12**
 Spouse's Allowance Payments, **17·12, 37·61**
 Spouse's pension, grant, **31·7, 37·88**
 Staff Development and Training Revolving Fund, **25·3, 25·16**
 Standards Council of Canada, **13·3, 13·16**
 payment, **13·13, 37·55**
 Standards writing associations, grant, **15·7, 37·57**
 Statement of indemnities, allowances and travelling expenses paid in
 1981-82 (Parliament), **38·55**
 Statement of accounts receivable by department and agency, **32·2**
 Statistics Canada, **28·3**
 Status of Women—Office of the Co-ordinator, **25·3**
 Statutory subsidies, transfer payments, **9·11, 37·32**
 Stores Revolving Fund, **29·3, 29·25**
 Student summer and youth employment, contributions and grants,
 2·13, 14·9, 15·7, 17·10, 17·11, 25·13, 27·9, 28·8, 29·14,
 31·7, 37·6, 37·56, 37·57, 37·58, 37·59, 37·60, 37·83, 37·84,
 37·88
 Summary of payments under the Family Allowances Act (National
 Health and Welfare), **36·5**
 Summary of payments under the Old Age Security Act (National
 Health and Welfare), **36·5**
 Summer Exchange Program, contributions, **14·9, 37·56**

S—Concluded

- Summer job corps, contributions, **24•8, 37•69**
- Summer student employment program, contributions, **6•14, 7•7, 12•12, 29•13, 37•25, 37•84**
- Summer youth employment program, contributions, **1•11, 1•12, 2•12, 5•10, 10•8, 12•11, 13•12, 22•13, 29•14, 37•2, 37•3, 37•4, 37•5, 37•26, 37•33, 37•39, 37•48, 37•53, 37•55, 37•62, 37•85**
- Supplementary Retirement Benefits Act, payments, **16•7, 37•57**
- SUPPLY AND SERVICES, **28**
 - programs' objectives, **28•3**
- Supply Program, **28•3**
- Supply Revolving Fund, **28•3, 28•11**
- Supreme Court of Canada, **14•3**
- Surface Transportation Program, **29•3**

T

- Tagramiut Nipingat, contribution, **12•12, 37•48**
- Tariff and Trade, contribution, **8•12, 37•27**
- Tariff Board, **9•3**
- Tax Review Board, **14•3**
 - Act, annuities, grants, **14•9, 37•56**
- Taxation, **18•3**
 - Technology, centres of advanced, grants, **13•12, 37•49**
- Telephone services, contributions, **2•12, 37•4**
- Telesat Canada, contribution, **2•12, 37•4**
- Telidon, contribution, **2•12, 37•4**
- Temporary Assignments Program, **30•3**
- Terry Fox Humanitarian Award, grant, **25•12, 37•83**
- Textile management and technology courses, grants, **13•12, 37•50**
- Tidal power project, contributions, **6•13, 37•24**
- Tobacco tax, **27•9, 37•83**
- Toronto Island Airport, contribution, **29•13, 37•84**
- Toronto Trust Cemeteries, contribution, **2•13, 37•6**
- Total cost of programs—Budgetary *see* related departmental section
- Tourism
 - development, contributions, **13•12**
 - Industry Association of Canada, grant, **13•12, 37•55**
 - research studies, contributions, **13•12, 37•55**
 - Program, **13•3**
- Toxic chemical, organizations conducting research, contributions, **17•12, 37•60**
- Trade centres, contributions, **13•12, 37•53**
- Trade-Industrial Program, **13•3**
- Traffic Injury Research Foundation of Canada, grant, **17•10**
- Translation Program, **25•3**
- TRANSPORT, **29**
 - programs' objectives, **29•3**
- Transportation
 - research, grants, **29•13, 37•84**
 - studies, contributions, **29•13, 37•84**
- Transportation and other Engineering Program, **22•3**
- Travelling expenses of ministers and parliamentary secretaries, **38•40**
- Travelling expenses regarding conferences and meetings (External Affairs), **38•42**
- Travelling expenses regarding trade missions, **38•48**
- TREASURY BOARD, **30**
 - programs' objectives, **30•3**
- Treatment and Related Allowances, **31•7, 37•88**
- Trilateral Commission, contribution, **8•13, 37•28**
- TRIUMF, contribution, **24•8, 37•69**

U

- Undistributed income on hand, 1971, transfer payments, **9•11, 37•32**
- Unemployment Insurance Account, government's contribution, **5•10, 37•23**
- Uniform Law Conference, grants, **14•9, 37•55**
- United Nations

U—Concluded

- Association in Canada, grant, **8•12, 37•28**
- Children's Fund, grant, **8•13, 37•29**
- Committee, Elimination, Racial Discrimination, contribution, **8•13, 37•28**
- Convention in Trade of Rare and Endangered Species, contribution, **7•7, 37•26**
- Development Program, grant, **8•13, 37•29**
- Fund for Drug Abuse, grant, **17•10, 37•57**
- Fund for Population Activities, grant, **8•13, 37•29**
- Fund for the World Assembly on Aging, grant, **17•10, 37•57**
- High Commissioner for Refugees, grant and contribution, **8•13, 8•14, 37•28, 37•29**
- Human Rights and Massive Exodus, contribution, **8•13, 37•28**
- Human Rights Committee, Canadian Representative, contribution, **8•12, 37•27**
- Institute for Training and Research, contribution, **8•13, 37•28**
- Interim Force in Lebanon, contribution, **8•13, 37•28**
- Memorial Cemetery in Korea, grant, **31•7, 37•88**
- Organization, contributions, **8•13, 37•28**
- Relief and Works Agency, grant, **8•13, 37•29**
- Trust Fund for South Africa, grant, **8•12, 37•28**
- Voluntary Fund, Environment, contribution, **8•13, 37•28**
- University and vocational training, grant, **31•7, 37•88**
- University of British Columbia, contribution, **16•7, 37•57**
- University of Montreal, contribution, **25•12, 37•79**
- University of Mount Allison, contribution, **10•8, 37•33**
- University of Ottawa, contribution, **24•8, 37•69**
- Urban Transportation Assistance Program, payments, **29•14, 37•85**
- Use of appropriations *see* related departmental section

V

- Vancouver, Pier BC Development Project at the Port of, contribution, **29•13**
- Vancouver Rail Task Force Labour Committee, contribution, **15•7**
- VETERANS AFFAIRS, **31**
 - programs' objectives, **31•3**
- Veterans Affairs Program, **31•3**
- Veterans cost of extended health care not covered, contribution, **31•7, 37•88**
- Veterans Insurance Actuarial Liability Adjustment, grant, **31•7, 37•88**
- Veterans Rehabilitation Act, grant, **31•7, 37•88**
- Victorian Order of Nurses, grant, **17•10**
- Violent crime, victims of, contributions, **14•9, 37•56**
- Vocational Rehabilitation of Disabled Persons
 - contributions, **17•11, 37•59**
 - research, contributions, **17•11**
- Voluntary organizations, grants, **5•10, 37•23**

W

- War Service Grants Act, payments, **31•7, 37•88**
- War Veterans Allowance Board Program, **31•3**
- Wars, grants, **31•7, 37•88**
 - Children of War Dead (Education Assistance)
 - Civilians, World War II
 - Dual Service (World Wars I and II)
 - Gallantry Awards—World War II and Special Force
 - South African War
 - World War I
 - World War II and Special Forces (Korea)
- Water resources
 - projects, contributions, **7•7, 37•26**
 - Research, grant, **7•7, 37•26**
- Waterfowl crop depredation, contribution, **7•7, 37•26**
- Welfare
 - information systems, contributions, **17•10, 37•57**

W—Concluded

- services, contributions, **17 • 11, 37 • 59**
- Western Grain Stabilization Act, Payments, **13 • 13, 37 • 55**
- Western Transportation Advisory Council, contribution, **29 • 14, 37 • 85**
- Wildfire management, Dene Nation and Métis Association, contribution, **12 • 12, 37 • 49**
- Workers' Compensation Grants, **5 • 10, 37 • 23**
- World Congress on Chest Diseases, grant, **17 • 10, 37 • 57**
- World Exhibitions Program, **8 • 3**
- World Food Program, grant, **8 • 13, 37 • 29**
- World Health Organization, contributions, **8 • 13, 17 • 12, 37 • 28, 37 • 60**
- World Heritage Fund, Canadian Contribution to, **7 • 8, 37 • 26**
- World Intellectual Property Organization, contribution, **8 • 13, 37 • 28**
- World Meteorological Organization, membership, **7 • 7, 37 • 26**
- World Mining Congress, Canadian National Committee, grant, **6 • 14, 37 • 25**
- World Petroleum Congress, contribution, **6 • 13, 37 • 24**

Y

- Young Offenders, services to, payments, **17 • 11, 37 • 59**
- Youth allowances recovery, transfer payments, **9 • 11, 37 • 32**
- Youth exchange projects
 - grants, **25 • 12**
- Yukon Territory
 - Conservation Society, grant, **12 • 11, 37 • 48**
 - domestic power consumers, contribution, **12 • 12, 37 • 48, 37 • 49**
 - Native Construction Association, contribution, **12 • 12, 37 • 49**
 - other transfer payments, **12 • 12, 12 • 13, 37 • 49**
 - Pipeline Impact Information Centre, grant, **12 • 11, 37 • 48**
 - Prospectors' Association, grant, **12 • 12, 37 • 48**
 - Rental-purchase housing, contribution, **12 • 12, 37 • 48**
 - see Selected miscellaneous payments, **36**
 - to provide power rate relief, contributions, **12 • 12, 37 • 48**
 - to subsidize home heating oil, contributions, **12 • 12, 37 • 48**
 - tourism, contribution, **12 • 12, 37 • 48**

Z

- Zimbabwe students, scholarships to, grant, **8 • 14, 37 • 29**

CAI
FN
- p72
v. 3



Government
of Canada

Gouvernement
du Canada

Receiver General for Canada
Hon. Jean-Jacques Blais, M.P., P.C.

Public accounts of Canada

1982

Volume III

Financial Statements
of Crown Corporations

Canada



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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government while **Volume II** presents the financial operations of the Government, segregated by department and associated agencies, as well as additional information and analysis of selected types of payments.

Volume III contains the financial statements of those Crown corporations which are permitted by legislation to keep their own accounts. These are Schedules C and D (agency and proprietary) corporations, as well as the Bank of Canada and The Canadian Wheat Board which, although not designated as Crown corporations, act as agents of Her Majesty.

Summary Tables

Table 1 summarizes the assets, liabilities and equity of Crown corporations at their respective year-ends. Table 2 summarizes the major balance sheet items for both agent and other Crown corporations as at March 31, 1982. Table 3 contains a summary of the financial assistance paid from budgetary appropriations during the current year for both agent and other Crown corporations.

Government of Canada Summary of the Financial Position of Agent and Other Crown Corporations at their Latest Year-Ends

Table 1 summarizes the assets, liabilities and equity sections of Crown corporations at their respective year-ends. Their financial statements are included in this volume. As Crown corporations have various year-ends, these are also disclosed.

TABLE 1

GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF AGENT AND OTHER CROWN CORPORATIONS AT THEIR LATEST YEAR-ENDS
(in thousands of dollars)

	Year-end ⁽¹⁾	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Agent Crown corporations⁽²⁾					
Atomic Energy of Canada Limited	March 31	1,330,986	1,181,620	149,366	1,330,986
Canada Deposit Insurance Corporation	December 31	232,552	6,883	225,669	232,552
Canada Mortgage and Housing Corporation	December 31	10,797,144	10,767,144	30,000	10,797,144
Canadian Arsenals Limited	March 31	72,471	59,098	13,373	72,471
Canadian Broadcasting Corporation	March 31	566,052	232,854	333,198	566,052
Canadian Commercial Corporation	March 31	277,750	252,586	25,164	277,750
Canadian Dairy Commission	July 31	240,546	231,142	9,404	240,546
Canadian Film Development Corporation	March 31	4,617	4,094	523	4,617
Canadian Livestock Feed Board	March 31	2,792	2,129	663	2,792
Canadian National (West Indies) Steamships Limited	December 31	567	338	229	567
Canadian Patents and Development Limited	March 31	1,675	586	1,089	1,675
Canadian Saltfish Corporation	March 31	12,555	7,163	5,392	12,555
Canadian Wheat Board, The	July 31	3,720,475	3,194,019	526,456	3,720,475
Cape Breton Development Corporation	March 31	302,317	30,357	271,960	302,317
Crown Assets Disposal Corporation	March 31	803	615	188	803
Defence Construction (1951) Limited	March 31	909	3,849	-2,940	909
Eldorado Nuclear Limited	December 31	618,377	365,914	252,463	618,377
Export Development Corporation	December 31	4,269,750	3,734,730	535,020	4,269,750
Farm Credit Corporation	March 31	3,853,897	3,700,177	153,720	3,853,897
Federal Business Development Bank	March 31	1,957,963	1,794,506	163,457	1,957,963
Freshwater Fish Marketing Corporation ..	April 30	20,901	20,147	754	20,901
Jacques Cartier and Champlain Bridges Incorporated, The	March 31	29,930	112,874	-82,944	29,930
Loto Canada Inc.	March 31 ⁽³⁾				
National Battlefields Commission	March 31	2,811	159	2,652	2,811
National Capital Commission	March 31	391,916	78,561	313,355	391,916
National Harbours Board	December 31	682,255	575,939	106,316	682,255
Northern Canada Power Commission	March 31	212,331	216,514	-4,183	212,331
Northern Transportation Company Limited	December 31	75,025	44,860	30,165	75,025
Petro-Canada	December 31	6,612,533	4,972,089	1,640,444	6,612,533
Royal Canadian Mint	December 31	72,171	71,171	1,000	72,171
St. Lawrence Seaway Authority, The	March 31	666,556	228,527	438,029	666,556
Seaway International Bridge Corporation, Ltd., The	December 31	323	315	8	323
Teleglobe Canada	March 31	399,424	160,125	239,299	399,424
Uranium Canada, Limited	December 31	⁽⁴⁾	⁽⁴⁾	⁽⁴⁾	⁽⁴⁾
		37,430,374	32,051,085	5,379,289	37,430,374
Other Crown corporations					
Air Canada	December 31	1,869,928	1,341,773	528,155	1,869,928
Atlantic Pilotage Authority	December 31	1,682	1,724	-42	1,682
Bank of Canada	December 31	19,153,937	19,123,937	30,000	19,153,937
Canadian National Railway System	December 31	6,140,167	3,034,127	3,106,040	6,140,167
Great Lakes Pilotage Authority, Ltd.	December 31	2,907	5,003	-2,096	2,907
Laurentian Pilotage Authority	December 31	5,118	4,066	1,052	5,118

TABLE 1

GOVERNMENT OF CANADA SUMMARY OF THE FINANCIAL POSITION OF AGENT AND OTHER CROWN CORPORATIONS AT THEIR LATEST YEAR-ENDS—*Concluded*
(in thousands of dollars)

	Year-end ⁽¹⁾	Assets	Borrowings and other liabilities	Shareholder's equity	Total liabilities and shareholder's equity
Pacific Piloteage Authority	December 31	2,834	1,785	1,049	2,834
VIA Rail Canada Inc.	December 31	373,104	93,841	279,263	373,104
		27,549,677	23,606,256	3,943,421	27,549,677
Total		64,980,051	55,657,341	9,322,710	64,980,051

⁽¹⁾ April, July and December year-ends relate to 1981 whereas March year-ends relate to 1982.

⁽²⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed; therefore, no figures are being reported in this table.

Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc. became Schedule "C" Crown corporations on March 26, 1982. Their financial statements as well as those of the parent company, Canada Lands Company Limited, were not available at date of printing and are not included in this table.

⁽³⁾ The audited financial statements of Loto Canada Inc. for the year ended March 31, 1982 were not available at date of printing.

⁽⁴⁾ Less than \$500.

Government of Canada Financial Interest in Agent and Other Crown Corporations

Table 2 summarizes the major balance sheet items for both agent and other Crown corporations as at March 31, 1982.

The assets and liabilities of agent Crown corporations are the assets and liabilities of the Government, due to the agency relationship. However, in accordance with the accounting policies of the Government, the accounts of agent Crown corporations are not consolidated with those of the Government, and only certain financial transactions between the Government and its Crown corporations, are recorded in the accounts of Canada.

The table displays "Assets" less "Borrowings and other liabilities" to arrive at "Net assets".

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long term obligations to the Government, share capital and contributed surplus as well as claims against the Government of Canada. Such balances are described in this table as "Financial interest recorded by the Government".

"Unrecorded financial interest" represents retained earnings of agent and other Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions

between the Crown corporations and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and are reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent amounts which will be eventually received or disbursed by Canada.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the increase or decrease since April 1, 1981. "Financial assistance under budgetary appropriations" summarizes the assistance received by these entities during 1981-82. Details of such assistance are included in Table 3.

Amounts listed in this table reflect information regarding Crown corporations as at March 31, 1982. For corporations with financial year-ends other than March 31, unaudited financial information is included.

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN
CORPORATIONS
AS AT MARCH 31, 1982
(in thousands of dollars)

	Financial interest											
	Assets	Borrowings and other liabilities			Recorded by the Government				Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
		Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government					
Agent Crown corporations ⁽¹⁾												
Atomic Energy of Canada Limited	1,486,799	61,472	306,844	1,118,483	709,318	164,159	22,136	267,142	1,118,483	109,123	283,934	
Canada Deposit Insurance Corporation	79,432		638	78,794	200,000		354,350	233,144	78,794 ⁽²⁾	46,598		
Canada Mortgage and Housing Corporation	10,835,925		146,234	10,689,691	10,363,158	25,000	31,509	333,042	10,689,691 ⁽³⁾	89,447	968,654	
Canadian Arsenals Limited	47,457		11,595	35,862	3,500		7,196	39,558	35,862	16,546	34	
Canadian Broadcasting Corporation	565,438		189,273	376,165	33,000		550	343,715	376,165	56,303	664,619	
Canadian Commercial Corporation	275,910		249,121	26,789		10,000	1,840	18,629	26,789	9,270	18,717	
Canadian Dairy Commission	132,986		77,175	55,811	79,999		51,228	27,040	55,811	54,011	4,254	
Canadian Film Development Corporation	2,003		93	1,910	9,699					-861	1,138	
Canadian Livestock Feed Board	1,052		2,129	-1,077			1,740	663	-1,077	1,235	17,504	
Canadian National (West Indies) Steamships Limited	472		14	458	324	1	95	228	458 ⁽⁴⁾			
Canadian Patents and Development Limited	1,300		494	806		296	356	866	806	258	350	
Canadian Saltfish Corporation	11,567		4,725	6,842	1,731		988	6,099	6,842	849		
Canadian Wheat Board, The	3,192,948	2,175,326	1,020,310	-2,688			3,118	430	-2,688	351		
Cape Breton Development Corporation	284,318		30,357	253,961			17,999	271,960	253,961	92,745	133,015	
Crown Assets Disposal Corporation	6,824		778	6,046			203	6,249	6,046	-2,112		
Defence Construction (1951) Limited	872		3,402	-2,530			37	-2,493	-2,530	107	10,372	
Eldorado Nuclear Limited	643,006	263,482	99,268	280,256	14,700	308,247	23	-42,668	280,256 ⁽⁵⁾	-180,754		
Export Development Corporation	5,061,385	3,155,153	101,414	1,804,818	1,169,640	377,000	26,853	285,031	1,804,818 ⁽⁶⁾	184,739	36,000	
Farm Credit Corporation	3,853,882		5,685	3,848,197	3,584,257	142,848	15	121,107	3,848,197	370,564		
Federal Business Development Bank	1,951,450	939,727	69,834	941,889	763,000	268,000	6,513	-82,598	941,889	-312,314	17,628	
Freshwater Fish Marketing Corporation	26,114		9,315	16,799	18,328			-1,529	16,799	4,978		
Jacques Cartier and Champlain Bridges Incorporated, The	29,929		1,817	28,112	59,753		1	-31,640	28,112	-1,375	2,371	
Loto Canada Inc.	12,485		81	12,404		⁽¹⁰⁾	690	13,094	12,404	1,294		
National Battlefields Commission	2,781		159	2,622			30	2,652	2,622	94	1,413	
National Capital Commission	391,551		36,245	355,306	40,874		365	314,797	355,306	19,181	97,774	
National Harbours Board	503,822	21,594	57,356	424,872	357,979		211,057	277,950	424,872	38,350	39,239	
Northern Canada Power Commission	212,331		10,165	202,166	183,652			18,514	202,166	4,683	1,900	
Northern Transportation Company Limited	71,899	1,211	5,969	64,719	36,463	24,900	1,024	4,380	64,719	4,268	642	
Petro-Canada	6,751,482	634,374	2,984,216	3,132,892		1,572,772	848	1,560,968	3,132,892	1,090,408		
Royal Canadian Mint	62,558		8,516	54,042	18,336		6,242	41,948	54,042	-12,071		
St. Lawrence Seaway Authority, The	624,279		18,452	605,827		624,950	42,193	23,070	605,827 ⁽⁷⁾	-89		
Seaway International Bridge Corporation, Ltd., The	301	8	258	35				35	35	25		
Teleglob Canada	373,228		113,313	259,915	12,386		⁽¹⁰⁾	273,725	259,915	33,692		
Uranium Canada, Limited	⁽¹⁰⁾			⁽¹⁰⁾				⁽¹⁰⁾	⁽¹⁰⁾		⁽¹⁰⁾	
	37,497,786	7,252,347	5,565,245	24,680,194	17,660,097	3,518,173	815,395	4,317,319	24,680,194	1,719,543	2,299,611	

TABLE 2

GOVERNMENT OF CANADA FINANCIAL INTEREST IN AGENT AND OTHER CROWN CORPORATIONS
AS AT MARCH 31, 1982—*Concluded*
(in thousands of dollars)

	Financial interest										
	Borrowings and other liabilities				Recorded by the Government					Change in financial interest from previous year	Financial assistance under budgetary appropriations
	Assets	Borrowings from other than Government	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest		
Other Crown corporations											
Air Canada	1,815,743	294,380	634,300	887,063	278,492	329,009	96	279,658	887,063	-3,130	
Atlantic Pilotage Authority	1,507		1,106	401			13	414	401	-245	
Bank of Canada	1,823,861		17,409,948	-15,586,087		5,920	15,662,455	70,448	-15,586,087 ⁽⁸⁾	-587,901	
Canadian National Railway System	6,131,146	1,693,418	1,219,213	3,218,515	249,901	2,503,378	40,482	505,718	3,218,515 ⁽⁹⁾	24,507	157,979
Great Lakes Pilotage Authority, Ltd.	1,116		2,856	-1,740				-1,740	-1,740	-234	639
Laurentian Pilotage Authority	3,078		2,413	665				665	665	475	
Pacific Pilotage Authority	2,771		1,483	1,288				1,288	1,288	-22	
VIA Rail Canada Inc.	374,900		70,200	304,700		9,300	50,600	346,000	304,700	83,850	540,617
	10,154,122	1,987,798	19,341,519	-11,175,195	528,393	2,847,607	15,753,646	1,202,451	-11,175,195	-482,700	699,235
Total.....	47,651,908	9,240,145	24,906,764	13,504,999	18,188,490	6,365,780	16,569,041	5,519,770	13,504,999	1,236,843	2,998,848

⁽¹⁾ The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. There are certain valuations to be determined for major assets turned over to the Corporation. In addition, the transfer of titles to the land and buildings turned over to the Corporation by the Government has not been completed; therefore, no figures are being reported in this table.

Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc. became Schedule "C" Crown corporations on March 26, 1982. Their financial statements as well as those of the parent company, Canada Lands Company Limited, were not available at date of printing and are not included in this table.

⁽²⁾ Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled \$109 billion as at April 30, 1981.

⁽³⁾ Canada Mortgage and Housing Corporation—Unrecorded financial interest includes \$216,102,000 for balances in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1982 was \$27.2 billion.

⁽⁴⁾ Canadian National (West Indies) Steamships Limited—The assets of the Corporation include a receivable of \$470,400 due since 1963 from Cuban interests.

⁽⁵⁾ Eldorado Nuclear Limited—Recorded share capital includes a premium of \$1,660,797 representing the capital deficit (after adjustments) shown in the balance sheet of Eldorado Mining and Refining Limited as at December 31, 1944 but not reflected in subsequent balance sheets of Eldorado Mining and Refining (1944) Limited. Consequently, unrecorded financial interest has been reduced by \$1,660,797.

⁽⁶⁾ Export Development Corporation—Obligations recorded by the Government include loans administered by the Export Development Corporation but receivable through the Corporation from foreign governments and foreign companies.

⁽⁷⁾ The St. Lawrence Seaway Authority—Total financial interest takes into account the capital stock of, and investment in, Great Lakes Pilotage Authority, Ltd., The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge, Ltd. at a cost of \$1,500, \$100 and \$8,000 respectively. Great Lakes Pilotage Authority, Ltd., The Jacques Cartier and Champlain Bridges Incorporated and the Seaway International Bridge, Ltd. are wholly-owned subsidiaries.

⁽⁸⁾ Bank of Canada—Recorded share capital includes \$920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by \$920,000.

⁽⁹⁾ Canadian National Railway System—Recorded share capital includes a premium of \$19,452,732 representing the excess of previous year's depreciation not charged to CNR's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and credited to shareholder's equity by CNR. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is \$19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency.

⁽¹⁰⁾ Less than \$500.

Financial Assistance under Budgetary Appropriations

Table 3 summarizes financial assistance under budgetary appropriations for both agent and other Crown corporations. It should be read in conjunction with Table 2. The purpose for which payments have been made under budgetary appropriations is segregated be-

tween: (a) amounts to cover operating deficits and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations authorized by Parliament during 1981-82.

TABLE 3

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1982

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
	\$	\$	\$
<u>Agent Crown corporations⁽²⁾</u>			
Atomic Energy of Canada Limited	283,934,531	255,227,531	28,707,000
Canada Mortgage and Housing Corporation	968,654,327	968,654,327	
Canadian Arsenal Limited	34,500		34,500
Canadian Broadcasting Corporation	664,618,680	604,618,680	60,000,000
Canadian Commercial Corporation	18,716,999	18,716,999	
Canadian Dairy Commission	4,253,634	4,105,145	148,489
Canadian Film Development Corporation	1,137,771	1,137,771	
Canadian Livestock Feed Board	17,503,573	17,497,404	6,169
Canadian Patents and Development Limited	350,000	350,000	
Cape Breton Development Corporation	133,015,236	34,542,236	98,473,000
Defence Construction (1951) Limited	10,372,000		10,372,000
Export Development Corporation	36,000,000	36,000,000	
Federal Business Development Bank	17,627,728	17,627,728	
Jacques Cartier and Champlain Bridges Incorporated, The	2,371,000	2,371,000	
National Battlefields Commission	1,413,000	1,413,000	
National Capital Commission	97,774,370	47,484,370	50,290,000
National Harbours Board	39,238,910	3,334,290	35,904,620
Northern Canada Power Commission	1,900,000	1,900,000	
Northern Transportation Company Limited	641,937	641,937	
Uranium Canada, Limited	55,205	55,205	
	2,299,613,401	2,015,677,623	283,935,778
<u>Other Crown corporations</u>			
Canadian National Railway System	157,978,658	157,693,773	284,885
Great Lakes Pilotage Authority, Ltd.	638,929	638,929	
VIA Rail Canada Inc.	540,617,652	540,617,652	
	699,235,239	698,950,354	284,885
Total	2,998,848,640	2,714,627,977	284,220,663

(1) Excludes grants and contributions paid to Crown corporations where they qualify as members of a general class of recipients.

(2) The Post Office Department was converted to the Canada Post Corporation by an act of Parliament on October 16, 1981. Financial assistance under budgetary appropriations used by the Corporation for the period October 16, 1981 to March 31, 1982 totalled \$243,441,140. This was net of revenues of \$814,939,774.

TABLE OF CONTENTS

Financial Statements of Crown Corporations

	<i>Reporting through</i>	<i>Page</i>
Air Canada	Minister of Transport	10
Atlantic Pilotage Authority	Minister of Transport	14
Atomic Energy of Canada Limited	Minister of Energy, Mines and Resources	17
Bank of Canada	Minister of Finance	22
Canada Deposit Insurance Corporation	Minister of Finance	24
Canada Lands Company Limited and its subsidiaries	Minister of Public Works	28
Canada Mortgage and Housing Corporation	Minister of Public Works	29
Canada Post Corporation	Minister responsible	38
Canadian Arsenals Limited	Minister of Supply and Services	39
Canadian Broadcasting Corporation	Minister of Communications	40
Canadian Commercial Corporation	Secretary of State for External Affairs	44
Canadian Dairy Commission	Minister of Agriculture	47
Canadian Film Development Corporation	Minister of Communications	51
Canadian Livestock Feed Board	Minister of Agriculture	54
Canadian National Railway System	Minister of Transport	57
Canadian National (West Indies) Steamships Ltd.	Minister of Transport	66
Canadian Patents and Development Limited	Minister of Industry, Trade and Commerce	67
Canadian Saltfish Corporation	Minister of Fisheries and Oceans	70
Canadian Wheat Board, The	Minister of State responsible	74
Cape Breton Development Corporation	Minister of Regional Economic Expansion	81
Crown Assets Disposal Corporation	Minister of Supply and Services	87
Defence Construction (1951) Limited	Minister of National Defence	95
Eldorado Nuclear Limited*	Minister of Energy, Mines and Resources	98
Export Development Corporation	Secretary of State for External Affairs	104
Farm Credit Corporation	Minister of Agriculture	110
Federal Business Development Bank	Minister of Industry, Trade and Commerce	115
Freshwater Fish Marketing Corporation	Minister of Fisheries and Oceans	119
Great Lakes Pilotage Authority, Ltd.	Minister of Transport	122
Jacques Cartier and Champlain Bridges Incorporated, The	Minister of Transport	125
Laurentian Pilotage Authority	Minister of Transport	128
Loto Canada Inc.	Secretary of State of Canada and Minister responsible for Fitness and Amateur Sport	131
National Battlefields Commission	Minister of Environment	134
National Capital Commission	Minister of Public Works	137
National Harbours Board	Minister of Transport	141
Northern Canada Power Commission	Minister of Indian Affairs and Northern Development	145
Northern Transportation Company Limited	Minister of Transport	149
Pacific Pilotage Authority	Minister of Transport	153
Petro-Canada	Minister of Energy, Mines and Resources	156
Royal Canadian Mint	Minister of Supply and Services	164
St. Lawrence Seaway Authority, The	Minister of Transport	172
Seaway International Bridge Corporation, Ltd., The	Minister of Transport	176
Teleglobe Canada	Minister of Communications	178
Uranium Canada, Limited	Minister of Energy, Mines and Resources	183
VIA Rail Canada Inc.	Minister of Transport	185

* Includes Eldorado Aviation Limited.

AIR CANADA

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
AND
TO THE BOARD OF DIRECTORS OF AIR CANADA

We have examined the consolidated balance sheet of Air Canada as at December 31, 1981 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the accompanying financial statements are in agreement with the books of account.

CLARKSON GORDON
Chartered Accountants

Montreal, Quebec
February 15, 1982

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Current			Current		
Cash and short-term investments	97,914	262,292	Accounts payable and accrued liabilities	236,598	209,366
Accounts receivable	196,309	200,320	Advance ticket sales	161,991	150,780
Spare parts, materials and supplies	84,278	73,680	Current portion of long-term debt and capital lease obligations	66,945	55,783
Prepaid expenses	3,228	2,695		465,534	415,929
Deferred income taxes	29,670	27,333		470,100	374,191
	411,399	566,320	Long-term debt (Note 6)	172,977	203,557
Property and equipment (Note 3)	1,254,068	896,075	Long-term obligations under capital leases (Note 7)	10,099	10,932
Flight equipment under capital leases (Note 4)	156,792	184,058	Other long-term liabilities		
Investment in other companies (Note 5)	44,582	40,280	Deferred credits		
Long-term receivable and deferred charges	3,087	1,578	Deferred income taxes	210,984	173,467
			Other	12,079	9,008
				1,341,773	1,187,084
			SHAREHOLDER'S EQUITY		
			Share capital		
			Authorized: \$750 million divided into shares of one thousand dollars each		
			Issued and fully paid: 329,009 shares	329,009	329,009
			Retained earnings	199,146	172,218
				528,155	501,227
	1,869,928	1,688,311		1,869,928	1,688,311

See accompanying notes.

On behalf of the Board:

RENÉ AMYOT
Chairman of the Board

CLAUDE I. TAYLOR
President & Chief Executive Officer

AIR CANADA—Continued

CONSOLIDATED STATEMENT OF INCOME
AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980
Operating revenues		
Passenger	1,856,997	1,642,848
Cargo	255,287	219,107
Contract services and other	145,947	119,817
	2,258,231	1,981,772
Operating expenses		
Salaries, wages and benefits	773,464	694,740
Aircraft fuel	567,183	418,600
Sales commissions	142,934	113,984
Maintenance materials, supplies and services ..	119,552	122,313
Passenger meals and services	102,063	97,471
Depreciation, amortization and obsolescence ..	131,155	130,196
Other	348,279	314,095
	2,184,630	1,891,399
Operating income	73,601	90,373
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(54,539)	(44,003)
Interest income	38,006	36,477
Interest capitalized	7,093	7,748
Gain on disposal of property and equipment	7,359	12,021
Other	3,789	2,707
	1,708	14,950
Income before income taxes	75,309	105,323
Provision for deferred income taxes	35,181	48,281
Net income	40,128	57,042
Retained earnings at beginning of year	172,218	128,376
Dividend paid	13,200	13,200
Retained earnings at end of year	199,146	172,218

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980
Funds provided from		
Funds from operations	223,234	243,974
Long-term borrowings	152,774	64,979
Proceeds on disposal of property and equipment	18,160	13,721
Increase in advance ticket sales	11,211	37,753
Total funds provided	405,379	360,427
Funds used for		
Property and equipment including progress payments	472,388	286,232
Repayment of long-term debt	41,437	31,692
Repayment of capital lease obligations	19,186	18,630
Investment in shares of other companies	4,460	8,976
Increase in spare parts, materials and supplies	17,938	27,359
Dividend	13,200	13,200
Other	1,148	3,446
Total funds used	569,757	389,535
Decrease in cash and short-term investments	164,378	29,108
Cash and short-term investments at beginning of year	262,292	291,400
Cash and short-term investments at end of year	97,914	262,292

See accompanying notes.

NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc., and Airline Maintenance Buildings Limited. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Property and equipment, including assets under capital lease are depreciated or amortized based on the straight-line method over their estimated service lives. Gains or losses on dispositions of property and equipment are reflected in income.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts

Provision is made for obsolescence of aircraft spare parts based on the estimated service lives of the related aircraft.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new aircraft and construction of major ground facilities is capitalized as part of the cost of the asset.

(g) Translation of foreign currencies

Assets and liabilities denominated in foreign currencies are translated at year-end exchange rates and resulting gains and losses are included in income.

(h) Investment in other companies

The excess of the acquisition costs of investments over the Corporation's proportionate share of the underlying net book value of the assets acquired is amortized over its estimated useful life.

2. Change in aircraft service lives

Major modifications are being made to DC-8 and DC-9 aircraft. As a result, the service lives of these aircraft have been extended, which, in 1981, resulted in a reduction in depreciation and obsolescence expense of \$14 million.

3. Property and equipment

	1981	1980
	\$	\$
Flight equipment	1,596,386	1,186,778
Ground equipment and facilities	467,432	413,981
Total cost	2,063,818	1,600,759
Less: accumulated depreciation and amortization	909,041	838,452
Progress payments	1,154,777	762,307
Net book value	1,254,068	896,075

AIR CANADA—Continued

NOTES TO CONSOLIDATED
FINANCIAL STATEMENTS—Continued

4. Flight equipment under capital leases

	1981	1980
	\$	\$
Flight equipment under capital leases	283,839	302,453
Less: accumulated depreciation	127,047	118,395
Net book value	156,792	184,058

5. Investment in other companies

The Corporation purchased 30% of Innotech Aviation Limited, effective July 1, 1981, for \$4.5 million. This company is in the business of selling, chartering and servicing aircraft.

Investments in companies accounted for on the equity basis include Nordair Ltd. (86.5% owned), Guinness Peat Aviation Ltd. (29.3% owned), Innotech Aviation Limited (30.0% owned), and MATAC Cargo Ltd. (50.0% owned).

The Corporation's share of the 1981 earnings of these companies is included in other non-operating income and amounted to \$2.3 million (1980—\$2.9 million).

The Corporation has continued to exclude Nordair Ltd. from consolidation because its investment in this company was still under Government review.

6. Long-term debt

	1981	1980
	\$	\$
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	264,983	279,353
8.31% note, payable annually, maturing in 2001	13,800	13,800
	278,783	293,153
Other		
5.5% notes due 1982/84	5,384	10,388
6.0% notes due 1983/84	31,868	44,161
8.0% notes due 1990/91	70,400	
8.375% note due 1990	56,112	63,179
8.5% note due 1991	35,949	
8.7% notes due 1995/96	39,894	
	518,390	410,881
Current portion	48,290	36,690
	470,100	374,191

None of the long-term debt is secured.

Repayment requirements over the next five years amount to \$278.8 million; \$48.3 million in 1982, \$51.7 million in 1983, \$61.4 million in 1984, \$57.3 million in 1985, and \$60.1 million in 1986.

Long-term debt includes \$234.2 million payable in U.S. funds (1980—\$107.3 million) and \$5.4 million payable in Pounds Sterling (1980—\$10.4 million).

At December 31, 1981 the Corporation had financing arrangements in place totalling U.S. \$1,262.7 million, primarily with the Export-Import Bank of the United States, in respect of its aircraft and facilities commitments and options. Funds drawn down under these arrangements are repayable over periods of up to twelve years at an average rate of 9%.

The Corporation also has revolving and term credit agreements totalling \$200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1981 drawings against these agreements totalled \$2 million.

7. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases— Aircraft	Operating leases— Aircraft & facilities
	\$	\$
1982	33,362	22,040
1983	32,801	19,017
1984	32,241	15,958
1985	31,678	13,131
1986	31,116	11,696
Remaining years	110,974	39,676
Total future minimum lease payments	272,172	121,518
Less: amount representing interest	80,540	
Present value of obligations under capital leases ..	191,632	
Less: current portion of obligations under capital leases	18,655	
Long-term obligations under capital leases	172,977	

Capital leases are recorded at an amount equal to the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1986 to 1991.

8. Investment tax credits

As at December 31, 1981, the Corporation had available \$53.8 million of investment tax credits that can be applied as a reduction to future federal income taxes payable. Of these, \$13.2 million is available until 1984, \$11.3 million is available until 1985, and \$29.3 million is available until 1986.

9. Commitments

As at December 31, 1981, contracts for the acquisition of aircraft and spare engines, after deducting progress payments, amounted to approximately U.S. \$593.7 million. Aircraft deliveries are scheduled as follows:

	1982	1983	1984	Total
B-727	3			3
B-767	2	4	6	12

Other commitments include Canadian \$42.3 million for ground equipment, spare parts and facilities, and U.S. \$113.8 million for aircraft modifications.

10. Pension plans

The Corporation maintains pension funds for virtually all its employees. The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. The total charge for these plans for the year was \$65.3 million (1980—\$63.5 million).

As at December 31, 1981 the unfunded liability of the Corporation's pension plans amounted to \$273.0 million (1980—\$217.9 million) and is being retired by annual payments over various periods ending 2003.

AIR CANADA—ConcludedNOTES TO CONSOLIDATED
FINANCIAL STATEMENTS—*Concluded*

11. Subsequent event

On February 5, 1982, the Board of Directors declared a dividend of \$13.2 million payable to the Government of Canada on or before March 31, 1982.

12. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

13. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown Corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

14. Comparative figures

The 1980 comparative figures have been restated to conform with the presentation adopted in 1981. The changes include:

- the consolidation of wholly-owned subsidiaries;
 - the restructuring of operating revenue and operating expense categories;
 - the restructuring of the statement of changes in financial position to reflect changes in cash and short-term investments, rather than changes in working capital.
-

ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1981 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
January 29, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term investments	97,789	40,637	Accounts payable and accrued liabilities	335,062	293,803
Accounts receivable	629,444	635,400	Due to Canada in respect of parliamentary appropriations (Note 3)		368,084
Prepaid expenses	21,743	32,330	Current portion of capital lease agreements (Note 4)	55,940	51,536
	748,976	708,367		391,002	713,423
Fixed, at cost			Long-term		
Land and buildings	14,035	14,035	Accrued employee termination benefits	686,301	639,141
Pilot boats	372,265	343,916	Principal amount of capital lease agreements net of current portion (Note 4)	647,097	703,037
Pilot boats under capital lease	964,000	964,000		1,333,398	1,342,178
Furniture and equipment	159,683	146,277		1,724,400	2,055,601
	1,509,983	1,468,228			
Less: accumulated depreciation	576,590	500,468	DEFICIT OF CANADA		
	933,393	967,760	Contributed capital	701,009	701,009
			Deficit	(743,040)	(1,080,483)
				(42,031)	(379,474)
	1,682,369	1,676,127		1,682,369	1,676,127

Approved by the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

S. M. KEDDY
Secretary

ATLANTIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Income		
Pilotage charges	5,161,417	4,763,723
Interest and other income	63,524	17,824
	5,224,941	4,781,547
Expenses		
Pilots' fees, salaries and benefits	2,571,441	2,438,881
Pilot boats, operating costs	1,586,760	1,458,252
Staff salaries and benefits	325,613	331,161
Transportation and travel	210,986	221,338
Professional and special services	214,984	169,873
Interest on capital leases	63,575	67,953
Depreciation	77,569	74,738
Rentals	61,965	66,116
Communications	63,000	49,885
Utilities, materials and supplies	79,689	60,785
	5,255,582	4,938,982
Loss for the year	30,641	157,435

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Balance, beginning of the year	1,080,483	923,048
Loss for the year	30,641	157,435
	1,111,124	1,080,483
Due to Canada in respect of parliamentary appropriations (Note 3)	368,084	
Balance, end of the year	743,040	1,080,483

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Balance, beginning of the year	701,009	648,915
Parliamentary appropriations to finance		
Additions to fixed assets		25,006
Principal payments on capital leases		27,088
		52,094
Balance, end of the year	701,009	701,009

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Loss for the year	(30,641)	
Items not requiring an outlay of funds		
Employee termination benefits	47,160	
Depreciation	77,569	
Gain on disposal of fixed assets	(1,447)	
	92,641	
Due to Canada in respect of parliamentary appropriations (Note 3)	368,084	
Parliamentary appropriations		52,094
Proceeds on disposal of fixed assets	2,621	2,327
	463,346	54,421
Funds applied		
Operations		
Loss for the year		157,435
Items not requiring an outlay of funds		
Employee termination benefits		(32,113)
Depreciation		(74,738)
Gain on disposal of fixed assets		1,568
		52,152
Decrease in principal amount of capital lease agreements	55,940	51,536
Additions to fixed assets	44,376	35,129
	100,316	138,817
Increase (decrease) in working capital	363,030	(84,396)
Working capital (deficiency), beginning of the year	(5,056)	79,340
Working capital (deficiency), end of the year	357,974	(5,056)

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

(b) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, the cost of capital assets and the principal portion of payments made under capital lease agreements and financed from parliamentary appropriations to March 31, 1980 are shown as contributed capital.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1981—*Concluded*

(c) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(d) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid generally over the remaining service lives of the pilots.

(e) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

3. Due to Canada in respect of parliamentary appropriations

In Supplementary Estimates (C), 1980-81 the Government ratified application of the balance due to Canada as at December 31, 1980 in respect of parliamentary appropriations to the Authority's deficit. As a result the deficit as at December 31, 1981 has been reduced by \$368,084.

4. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

	1981	1980
	\$	\$
9 3/4% lease agreement, due April 1991, payable in blended annual payments of \$54,785	547,855	602,640
8% lease agreement, due October 1989, payable in blended annual payments of \$31,077	248,613	279,690
8% lease agreement, due November 1989, payable in blended annual payments of \$31,077	248,613	279,690
Total lease payments	1,045,081	1,162,020
Less: amount representing interest	342,044	407,447
Principal amount of capital lease	703,037	754,573
Less: current portion	55,940	51,536
Principal amount of capital lease agreements net of current portion	647,097	703,037

The aggregate payments required on these leases, in each of the next five years is \$116,939 per annum.

Upon maturity of the leases, the Authority has the option to purchase each of the boats for \$1.

Included in the figure for accumulated depreciation of fixed assets at December 31, 1981 is \$273,920 (\$235,360 at December 31, 1980) representing accumulated amortization on pilot boats under capital lease.

5. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$267,000 at December 31, 1981 (\$305,000 at December 31, 1980) and will be funded over the remaining service lives of the pilots, or the terms of purchase whichever is the lesser.

6. Services provided without charge

The Canadian Coast Guard, through its Vessel Traffic Management Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

7. Comparative figures

Certain figures for 1980 presented for comparative purposes have been reclassified to conform to the 1981 presentation.

ATOMIC ENERGY OF CANADA LIMITED

(Established under the Atomic Energy Control Act)

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., Q.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1982 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 7, 1982

BALANCE SHEET AS AT MARCH 31, 1982

(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Current assets			Current liabilities		
Cash and short-term deposits	92,400	100,687	Accounts payable and accrued liabilities	93,309	117,530
Accounts receivable	181,831	163,623	Loans and current portion of long-term debt	53,785	50,354
Inventories	63,116	54,566	Deferred revenue and costs	89,932	167,543
	337,347	318,876	Provisions for uncompleted contracts	109,140	53,361
Non-current inventory	39,283	54,470		346,166	388,788
Long-term receivables	770,149	806,340	Long-term debt	835,454	848,960
Investment	93,705	98,552			
Fixed assets	90,502	84,557	SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—75,000 common shares		
			Issued—54,000 common shares	15,000	15,000
			Contributed capital	101,185	96,580
			Retained earnings	33,181	13,467
				149,366	125,047
	1,330,986	1,362,795		1,330,986	1,362,795

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982	1981
Commercial operations		
Revenue		
International nuclear power projects	234,034	226,265
Engineering services	102,455	101,210
Heavy water	13,845	120,210
Radiation equipment and isotopes	67,670	55,219
Investment income	29,865	30,539
Interest income	57,614	77,644
	505,483	611,087
Costs and expenses		
Cost of sales	394,854	473,574
Marketing, administration and other	42,696	39,713
Interest	40,526	68,952
	478,076	582,239
Operating profit	27,407	28,848
Nuclear research and development		
Expenditures	166,757	140,676
Less:		
Revenue	19,094	17,146
Parliamentary appropriations	145,715	123,119
Net expenditures	1,948	411
Prototype reactor operations		
Expenditures	40,144	34,915
Less:		
Revenue	23,033	9,764
Parliamentary appropriations	11,366	10,181
Net expenditures	5,745	14,970
Net income for the year	19,714	13,467

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982	1981
Balance at beginning of the year	96,580	187,827
Loan principal payments by Government	4,605	4,278
Reduction arising from reorganization		95,525
Balance at end of the year	101,185	96,580

The accompanying notes are an integral part of these financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982	1981
Balance (deficit) at beginning of the year	13,467	(147,058)
Elimination of deficit on reorganization		147,058
Net income for the year	19,714	13,467
Balance at end of the year	33,181	13,467

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982	1981
Source of funds		
Operations		
Commercial operations	27,407	28,848
Nuclear research and development		
Parliamentary appropriations	145,715	123,119
Net expenditures	(147,663)	(123,530)
Prototype reactor operations		
Parliamentary appropriations	11,366	10,181
Net expenditures	(17,111)	(25,151)
Depreciation and amortization	10,513	9,779
	30,227	23,246
Parliamentary appropriations		
Heavy water production	112,949	65,000
Heavy water plant loans	4,605	4,278
Proceeds from long-term debt	8,504	7,351
Reduction of long-term receivables	36,248	11,927
	192,533	111,802
Application of funds		
Non-current inventory	97,762	119,470
Fixed asset acquisitions	11,611	7,977
Increase in long-term receivables	57	21,452
Reduction of long-term debt	22,010	44,554
	131,440	193,453
Increase (decrease) in working capital	61,093	(81,651)
Working capital (deficiency) at beginning of the year	(69,912)	11,739
Deficiency of working capital at end of the year	8,819	69,912

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1982

1. Operations

The Company was established in 1952 under the Atomic Energy Control Act, RSC 1970, Chapter A-19 and the Canada Corporations Act, Part I (continued under the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The operations of the Company are reported in the Statement of Income under three categories: commercial operations; nuclear research and development; and prototype reactor operations.

The commercial operations consist of:

International Division which constructs nuclear power plants and provides project management, marketing, and engineering services outside Canada;

Engineering Division which provides marketing, engineering, testing and project management services rendered principally to domestic power utilities and the International Division;

Chemical Division which produces and sells heavy water;

Radiochemical Division which manufactures and markets medical and industrial radiation equipment and radioisotopes; and

Corporate operations and investments.

Nuclear research and development consists of:

Basic applied nuclear research and development is conducted at the Chalk River and Whiteshell laboratories. The cost of the research and development program is funded primarily by appropriations from Parliament by way of capital and operating votes.

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1982—Continued

Prototype reactor operations consist of:

Gentilly-1 prototype nuclear station. The cost of maintaining this prototype is funded by appropriations from Parliament; and

Douglas Point nuclear station which is operated by Ontario Hydro for the Company.

2. Significant accounting policies

Nuclear power projects

Nuclear power project revenue and related costs are recognized in the Statement of Income on the percentage of completion method. This method is applied on a conservative basis in order to recognize the absence of certainty on these long-term projects. When estimates indicate a possibility of loss on uncompleted contracts, provision for the estimated loss is made in the accounts of the Company.

Foreign currencies

Monetary assets and liabilities in foreign currencies are translated to Canadian dollars at rates in effect at year end. Deferred revenue and costs on uncompleted contracts in foreign currencies are recorded at historical rates on a monthly basis. Gains and losses, resulting from foreign currency transactions and balances, are recorded in operations or project costs.

Valuation of inventories

Heavy water, radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Inventory is classified as non-current when it is not expected to be sold within the next fiscal year.

Fixed assets

Fixed assets are recorded at cost net of related parliamentary appropriations and are depreciated on a straight-line basis over the estimated useful lives of the assets as follows:

Machinery and equipment	— 5 to 20 years
Buildings	— 20 to 30 years
Prototype reactors	— 30 years

3. Transactions with the Government of Canada

The Government of Canada funds specific nuclear research, development and utilization activities of the Company and provides loan financing for other purposes. During the year the following amounts were provided:

(in thousands of dollars)
1982 1981

Budgetary appropriations		
Nuclear research and development	145,781	123,119
Prototype reactor operations	11,366	10,181
Heavy water—Production	112,949	65,000
—Loan payments	9,300	9,300
—La Prade maintenance	4,539	8,623
	<u>283,935</u>	<u>216,223</u>

Loans and advances

Fixed assets	3,200	3,600
	<u>287,135</u>	<u>219,823</u>

During the year the Company paid \$13.4 million (1981—\$11.1 million) to the Government of Canada as the Company's contributions to the Public Service Superannuation Account.

During the year interest terms on certain loans by Canada for utility financing were amended by the Government. This change resulted in a reduction of \$17.0 million to both utility accounts receivable and related debt.

4. Inventories

(in thousands of dollars)
1982 1981

Current		
Radiation equipment and materials	34,840	27,749
Maintenance and general supplies	21,024	21,656
Heavy water	7,252	5,161
	<u>63,116</u>	<u>54,566</u>
Non-current		
Heavy water net of parliamentary appropriations totalling \$177.9 million (1981—\$65 million)	39,283	54,470

The funding of heavy water production by parliamentary appropriations requires annual approval and is repayable from future sales. At the year end, the Government funded inventory had not been committed to any sales contract.

5. Long-term receivables

(in thousands of dollars)
1982 1981

Notes receivable from provincial utilities to finance nuclear facilities some of which are under construction, at interest rates varying from 7.795% to 10.0%. On certain notes totalling \$350.0 million, interest is not receivable until the earlier of the in-service date of the facility or April 1, 1983. The notes included herein that have established terms totalling \$184.4 million mature through 1992. The remaining notes have a 25 year amortization from the in-service date of the plants	685,369	696,013
--	---------	---------

Refer to Note 8 for related debt.

Lease/sale options due from foreign governments and companies at fixed or floating interest rates. On fixed rate agreements, the interest rates range from 7.0% to 10.5% with terms of up to 12 years. On floating rate agreements, interest is based on bank offered rates

Mortgages receivable and other	114,644	114,855
	<u>7,301</u>	<u>9,418</u>
	807,314	820,286
Current portion	37,165	13,946
	<u>770,149</u>	<u>806,340</u>

6. Investment

Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of Units 1 and 2 of the Pickering 'A' nuclear generating station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments, termed "payback", represent in a broad sense the net operational advantage of having the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2. The cost of the investment is amortized on a straight-line basis and amounted to \$4.8 million for the year as a charge to operations.

ATOMIC ENERGY OF CANADA LIMITED—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982—Continued

7. Fixed assets

	(in thousands of dollars)				
	Cost	Parliamentary Appropriations	Accumulated Depreciation	Net 1982	Net 1981
Commercial					
Land	1,430	455		975	975
Buildings	18,463	3,548	9,919	4,996	5,504
Machinery and equipment	27,931	7,302	8,969	11,660	8,920
Construction in progress	9,321			9,321	4,149
	57,145	11,305	18,888	26,952	19,548
Research facilities					
Land	8,788	8,788			
Buildings	62,604	56,680	1,897	4,027	2,294
Research reactors and equipment	213,390	202,994	10,354	42	25
Construction in progress	18,948	18,948			16
	303,730	287,410	12,251	4,069	2,335
Prototype reactors					
Gentilly-1	88,795	88,795			
Douglas Point	81,762	7,056	15,225	59,481	62,674
	170,557	95,851	15,225	59,481	62,674
Heavy water plants					
La Prade	442,848	442,848			
Glace Bay	258,892	240,530	18,362		
Port Hawkesbury	101,037	82,037	19,000		
	802,777	765,415	37,362		
	1,334,209	1,159,981	83,726	90,502	84,557

Depreciation for the year ended March 31, 1982 amounted to \$5.7 million (1981—\$4.9 million).

8. Long-term debt

	(in thousands of dollars)	
	1982	1981
Loans from Canada to finance provincial utility nuclear projects at interest rates varying from 7.565% to 10.0%. On certain loans totalling \$350.0 million, interest is not payable until the earlier of the in-service date of the project or April 1, 1983. The notes with established terms totalling \$183.3 million mature through 1992. Other notes have a 25 year amortization from the in-service date of the plants	684,291	695,029
Refer to Note 5 for related receivables.		
Loans from Canada to finance leased heavy water and other assets maturing through 2003 bearing interest rates from 3.5% to 16.125%	105,582	104,270
Heavy water plant loans	58,626	62,954
The heavy water plant loan payments are repaid by the Government through parliamentary appropriations with the principal portion of the payments being credited to contributed capital.		
Provision for employee termination benefits and other	20,740	17,061
	869,239	879,314
Current portion	33,785	30,354
	835,454	848,960

Long-term debt is due as follows (\$ millions): 1984—\$25.7; 1985—\$31.3; 1986—\$34.7; 1987—\$26.5; subsequent to 1987—\$717.3.

9. Major contracts in progress

International nuclear power projects

The Company has contracts in progress in Argentina, Korea, and Romania with respect to the construction of, and/or supply of engineering services and materials for 600 megawatt (electric) CANDU nuclear power stations.

Domestic projects

The Company has contracts with provincial utilities in Ontario, Quebec and New Brunswick for the provision of engineering and procurement services for the construction of CANDU nuclear power stations.

Provisions for uncompleted contracts

The Company has made adequate provision in its accounts at March 31, 1982 for possible future losses and warranty costs.

10. Major commitments

Cobalt—60

In July 1969, the Company entered into a contract with Ontario Hydro whereby the Company is committed to purchase all of the Cobalt-60 produced at the Pickering generating station for a period of 30 years from the in-service date (1971) of the installation. The contract is independent of market demand and may be terminated by agreement between the parties.

Heavy water

The Company has a contract with Hydro Quebec to supply 1,440 megagrams of heavy water by 1990 at a price that is intended to recover all relevant costs. The Company is required to repurchase up to 960 megagrams of the heavy water in 1995 if declared surplus by Hydro Quebec. To date Hydro Quebec has not committed to take delivery of any heavy water under the terms of this contract.

ATOMIC ENERGY OF CANADA LIMITED—Concluded**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED MARCH 31, 1982—Concluded****11. Comparative financial data**

Where appropriate, financial data for 1981 has been reclassified to conform with the 1982 format. Some contractual revenue and costs relating to international nuclear power projects, previously offset in the Company's accounts, have now been restated to more properly reflect the nature of these transactions.

12. Segmented information

	(in thousands of dollars)	
	1982	1981
Net income for the year		
Commercial operations		
Nuclear engineering, projects and heavy water	2,286	4,366
Radiation equipment and isotopes	4,624	1,334
Investments	20,497	23,148
	27,407	28,848
Nuclear research and development—Net expenditures	1,948	411
Prototype reactor operations—Net expenditures	5,745	14,970
	19,714	13,467
Assets		
Commercial operations		
Nuclear engineering, projects and heavy water	297,211	293,875
Radiation equipment and isotopes	67,506	57,155
Investments	205,926	243,388
	570,643	594,418
Long-term receivables from utilities	673,879	685,369
Nuclear research and development	26,983	20,334
Prototype reactors	59,481	62,674
	1,330,986	1,362,795
Capital expenditures		
Commercial operations		
Nuclear engineering and projects	2,432	1,817
Radiation equipment and isotopes	8,180	5,350
Other	99	105
	10,711	7,272
Nuclear research and development before parliamentary appropriations of \$13.4 million (1981—\$8.3 million)	18,044	9,608
Prototype reactors	24	1,075
	28,779	17,955

13. Supplementary information**Elimination of deficit**

A financial reorganization provided for the elimination of the deficit in the amount of \$147.1 million against contributed capital at April 1, 1980.

Directors' and officers' remuneration

During the year the Company's Board of Directors received aggregate remuneration as directors of \$52,800 (1981—\$11,100). The aggregate remuneration received by the executive officers of the Company amounted to \$955,167 (1981—\$746,700).

Sales agents' remuneration

During the year, remuneration and expenses paid to the following sales agents and representatives, primarily with respect to the operations of the Radiochemical Division, aggregated \$0.8 million (1981—\$0.6 million).

CGR Do Brasil, Brazil; Costa Rica Dental & Medical Supply Company, Costa Rica; ECB Equipamentos Científicos Do Brasil, Brazil; A. Bruce Edwards, U.S.A.; n.v.E.N.I.s.a., Belgium; Gebhart & Associates, Mexico; GEC South Africa (Pty) Limited, South Africa; General Electric De Colombia SA, Colombia; General Machinery Co. Ltda., Chile; International General Electric Co. (India) Private Limited, India; Kostas Karayannis, Greece; Roberto L. Lannes, Uruguay; Marubeni Corporation, Japan; Mundinter CGR, Portugal; Neotecnica S.A.E., Spain; Laboratorios Rodriguez, Honduras; Societa Lombarda di Televisione SRL, Italy; Tamathe S.R.L., Argentina; Zelin Limited, Pakistan.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1981 and the statement of income and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1981 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

RAYMOND, CHABOT, MARTIN, PARÉ & ASSOCIÉS

CLARKSON GORDON

Ottawa, Canada
January 15, 1982

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1981
(with comparative figures for 1980)
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Deposits payable in foreign currencies:			Capital paid up	5,000	5,000
U.S.A. dollars	165,605	278,625	Rest fund	25,000	25,000
Other currencies	6,562	5,672	Notes in circulation	11,635,604	11,108,020
	172,167	284,297			
Advances to members of the Canadian Payments Association	38,000	16,000	Deposits:		
Investments—At amortized values:			Government of Canada	384,194	58,701
Treasury bills of Canada	5,245,872	5,252,434	Chartered banks	5,278,349	5,466,282
Other securities issued or guaranteed by Canada maturing within three years	4,185,217	3,892,522	Other deposits	189,861	85,935
Other securities issued or guaranteed by Canada not maturing within three years	7,483,569	6,648,736		5,852,404	5,610,918
Bonds and debentures issued by the Industrial Development Bank		170,612	Liabilities payable in foreign currencies:		
Other investments	2,633	225,340	Government of Canada	51,700	177,647
	16,917,291	16,189,644	Other	236	239
Bank premises:				51,936	177,886
Land, buildings and equipment, at cost less accumulated depreciation	78,993	76,655	Bank of Canada cheques outstanding	1,061,312	281,423
Cheques drawn on other banks	1,627,744	488,552	Collections and payments in process of settlement:		
Accrued interest on investments	315,285	253,205	Government of Canada (net)	516,579	99,496
Other assets	4,457	4,870	Other	915	1,491
	19,153,937	17,313,223		517,494	100,987
			Other liabilities	5,187	3,989
				19,153,937	17,313,223

See accompanying notes to the financial statements

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—Concluded

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1981
 (with comparative figures for 1980)
 (in thousands of dollars)

	1981	1980
Income		
Revenue from investments and other income after deducting interest of \$6,399 (\$5,849 in 1980) paid on deposits	1,945,575	1,541,892
Expense		
Salaries ⁽¹⁾	35,837	31,733
Contributions to pension and insurance funds ⁽¹⁾	5,208	4,954
Other staff expenses ⁽²⁾	1,402	1,318
Directors' fees	83	49
Auditors' fees and expenses	259	231
Taxes—Municipal and business	5,618	4,932
Bank note costs	21,318	19,611
Data processing and computer costs	4,315	3,491
Maintenance of premises and equipment—Net ⁽³⁾	7,431	6,542
Printing of publications	542	453
Other printing and stationery	1,238	1,275
Postage and express	849	866
Telecommunications	1,144	983
Travel and staff transfers	1,464	1,080
Other expenses	668	748
	87,376	78,266
Depreciation on buildings and equipment	5,020	4,824
	92,396	83,090
Net income paid to Receiver General for Canada	1,853,179	1,458,802
	1,945,575	1,541,892

See accompanying notes to the financial statements

⁽¹⁾ Salaries, including overtime, and related contributions to pension and insurance funds for bank staff other than those engaged in building maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 1,955 in 1981 compared with 1,956 in 1980 but there was a significant increase in the average level of skills of those employed.

⁽²⁾ Includes cafeteria expenses, retirement allowances, educational training costs and medical expenses.

⁽³⁾ Includes all building maintenance costs (including staff costs) but net of rental income.

Certain of the expenses for 1980 have been reclassified in order to conform with the presentation adopted for 1981.

FINANCIAL STATEMENTS DECEMBER 31, 1981
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared within the framework of the accounting policies summarized below.

(a) Form of Presentation

The form of the statement of assets and liabilities meets the requirements of the Bank of Canada Act.

(b) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(c) Investments

In accordance with the requirements of the Bank of Canada Act, these assets have been recorded at their cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition have been included in income.

(d) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end.

(e) Depreciation

Depreciation has been recorded at the following annual rates applied on the declining balance method:

Buildings	5%
Equipment	20%

CANADA DEPOSIT INSURANCE CORPORATION
(Established by the Canada Deposit Insurance Corporation Act)

AUDITOR'S REPORT

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.
 MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1981 and the statements of income and accumulated net earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 February 12, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash and cash equivalents (Note 3)	82,715,048	66,907,964	Accounts payable	490,694	981,556
Premiums and other accounts receivable	4,924,515	5,762,918	Current income taxes	4,011,094	627,477
Secured loans—Astra Trust Company (Note 4)		8,400,000	Deferred income taxes	2,380,810	2,666,761
Guaranteed loans—Quebec Deposit Insurance Board (Note 5)	30,000,000			6,882,598	4,275,794
Accrued interest	6,985,718	3,274,685			
Investments—Canada bonds (Note 6)	82,124,624	91,935,973			
Assets acquired from member institutions in liquidation (Note 7)	7,427,866	2,037,543			
Claims re insured deposits					
Commonwealth Trust Company (Note 8(a))	1	1			
Astra Trust Company (Note 8(b))	18,332,457	21,791,946			
Fixed assets					
Furniture, equipment and leasehold improvements	76,336	61,264			
Less: accumulated depreciation and amorti- zation	(34,517)	(19,532)			
	232,552,048	200,152,762			

DEPOSIT INSURANCE FUND		
Premiums		
Balance, beginning of the year	147,550,245	125,672,278
Premiums for the year	19,768,169	21,877,967
Balance, end of the year	167,318,414	147,550,245
Accumulated net earnings	58,351,036	48,326,723
	225,669,450	195,876,968
	232,552,048	200,152,762

Certified correct:

T. J. DAVIS
Secretary-Treasurer

Approved by the Board:

JOHN F. CLOSE
Chairman

RICHARD HUMPHRYS
Director

CANADA DEPOSIT INSURANCE CORPORATION—Continued

STATEMENT OF INCOME AND
ACCUMULATED NET EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Income (Note 11)	26,320,171	18,398,738
Expenses		
Inspection and other fees	406,006	565,056
Salaries and employee benefits	155,031	134,964
General, administrative and other	169,678	116,343
	730,715	816,363
Income before income taxes	25,589,456	17,582,375
Income taxes		
Current	12,651,094	8,227,477
Deferred	(285,951)	379,824
	12,365,143	8,607,301
Net income for the year	13,224,313	8,975,074
Accumulated net earnings, beginning of the year as restated (Note 12)	48,326,723	39,297,418
Recovery of claims—Commonwealth Trust Company (Note 8(a))		54,231
Provision for loss—Astra Trust Company (Note 8(b))	(3,200,000)	
Accumulated net earnings, end of the year	58,351,036	48,326,723

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Net income for the year	13,224,313	8,975,074
Items not requiring funds		
Deferred income taxes	(285,951)	379,824
Net amortization of premiums and dis- counts on bonds and debentures	(189,545)	(176,817)
Depreciation and amortization	14,985	9,355
Premiums for the year	12,763,802	9,187,436
Decrease in investments—Canada bonds	19,768,169	21,877,967
Realization of assets acquired from member institutions in liquidation	10,000,000	61,000
Increase in current income taxes payable	335,956	123,731
Increase in accounts payable	3,383,617	28,443
Recovery of secured loans—Astra Trust Company	873,810	
Recovery of claims—Commonwealth Trust Company	8,400,000	54,231
Decrease in premiums and other accounts receivable		
Decrease in claims re insured deposits—Astra Trust Company	838,403	
	259,489	
	55,749,436	32,206,618
Funds applied		
Guaranteed loans—Quebec Deposit Insur- ance Board	30,000,000	8,400,000
Secured loans—Astra Trust Company		
Mortgages acquired from Astra Trust Com- pany	5,725,385	527,183
Increase in accrued interest	3,711,033	
Increase in premiums and other accounts receivable		984,442
Purchase of fixed assets	15,072	10,380
Increase in claims re insured deposits—Astra Trust Company		21,791,946
Decrease in accounts payable	490,862	
	39,942,352	31,713,951
Increase in cash and cash equivalents	15,807,084	492,667
Cash and cash equivalents, beginning of the year	66,907,964	66,415,297
Cash and cash equivalents, end of the year	82,715,048	66,907,964

CANADA DEPOSIT INSURANCE CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Authority and objective

The Canada Deposit Insurance Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act ("the Act") (C3, R.S. 1970 as amended). The Corporation is, for all purposes of this Act, an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The Corporation's principal objective is to provide insurance on deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies) up to \$20,000 per depositor per institution.

2. Significant accounting policies

(a) Premiums

Premiums are assessed against member institutions based on insurable deposits held by those institutions on April 30 of each year. Premiums are credited directly to the Deposit Insurance Fund in accordance with section 18 of the Act. Premium rebates, representing a refund of premiums previously paid, are charged directly to the Deposit Insurance Fund.

(b) Accumulated net earnings

In accordance with section 20(2) of the Act, the Corporation's accumulated net earnings are reported as a separate item on the balance sheet, and shown as an addition to the Deposit Insurance Fund.

(c) Recognition of losses

Provisions for losses arising from actions taken to secure the subrogation of depositors' rights and interests are recorded in the year these actions are taken or as soon as possible thereafter when the eventual losses can be reasonably estimated. Such provisions are recorded as a direct charge against accumulated net earnings.

(d) Income taxes

Income taxes are accounted for on the tax allocation basis, which relates the provision for income taxes to the reported accounting income for the period. Timing differences between the income reported for accounting and for tax purposes are recorded as deferred income taxes and arise from the exclusion of qualifiable accrued interest from income for tax purposes and from claiming an investment reserve for tax purposes.

(e) Fixed assets

Fixed assets are recorded at cost. Depreciation on furniture and equipment is calculated at 20%, per annum, on the declining balance method and leasehold improvements are amortized on a straight line basis over the remaining terms of the leases up to a maximum of five years.

(f) Investments

Investments in treasury bills, bonds, debentures and mortgages are recorded at cost. The cost of bonds and debentures is adjusted for the amortization of premiums and discounts.

3. Cash and cash equivalents

	1981	1980
	\$	\$
Cash.....	691,571	48,309
Short-term deposits.....	400,000	800,000
Treasury bills.....	81,623,477	66,059,655
	<u>82,715,048</u>	<u>66,907,964</u>

4. Secured loans—Astra Trust Company

These represented fully secured loans made to the company prior to its liquidation. The loans were fully recovered during 1981.

5. Guaranteed loans—Quebec Deposit Insurance Board

During the year 1981, under section 33 of the Act, the Corporation entered into an agreement with the Quebec Deposit Insurance Board whereby the Board requested loans from the Corporation to meet short-term requirements for liquid funds. The Corporation approved a line of credit of \$100,000,000 to the Board. As at December 31, 1981, the Corporation had advanced to the Board \$55,000,000 of which \$25,000,000 had been repaid, leaving an outstanding loan balance of \$30,000,000. The Corporation advanced a further \$25,000,000 on January 8, 1982. All funds advanced to the Quebec Deposit Insurance Board are guaranteed by the Province of Quebec and are repayable in full with interest on or before June 11, 1982.

6. Investments—Canada bonds

Year of Maturity	Par Value	Amortized Cost	Market Value
	\$	\$	\$
1982	30,000,000	29,991,938	29,740,000
1983	32,350,000	32,182,950	30,057,350
1984	20,000,000	19,949,736	18,220,000
December 31, 1981	<u>82,350,000</u>	<u>82,124,624</u>	<u>78,017,350</u>
December 31, 1980	<u>92,350,000</u>	<u>91,935,973</u>	<u>87,394,850</u>

7. Assets acquired from a member institutions in liquidation

	1981	1980
	\$	\$
Canada bonds and other bonds and debentures.....	1,164,865	1,267,972
(Market value December 31, 1981: \$635,955 December 31, 1980: \$821,088)		
Mortgages.....	<u>6,263,001</u>	<u>769,571</u>
	<u>7,427,866</u>	<u>2,037,543</u>

The Corporation acquired these assets either as a result of subrogation, to the Corporation, of the rights and interests of the depositors in respect of whom the Corporation paid claims for insured deposits, or in settlement of secured loans owed by a member institution to the Corporation.

The mortgages include mortgages valued at \$5,725,385 acquired from Astra Trust Company, in partial settlement of secured loans.

8. Claims re insured deposits

(a) Commonwealth Trust Company

In 1970, under the provisions of section 13 of the Act, the Corporation, by paying \$5,432,971, acquired all the rights and interests of the depositors against the member institution which was in receivership. Recoveries to December 31, 1981 totalled \$4,992,971, leaving a balance of \$440,000 outstanding. The Corporation has recorded this claim at \$1 since 1976; subsequent recoveries are credited directly to the accumulated net earnings. No recoveries were received during the current year.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1981—*Concluded*

(b) Astra Trust Company

In 1980, Astra Trust Company, a member institution, was placed in liquidation. The Corporation met its obligations by making payments for claims in respect of the insured deposits. The Corporation's claims against the Astra Trust Company, comprise the total payments made by the Corporation for insured deposits of \$21,532,457 less the provision for loss of \$3,200,000.

Certain claims were filed in 1980 against the Corporation with respect to a non-member institution which are alleged to be related to the operations of the Astra Trust Company. The Corporation is still of the opinion that it is not liable in this connection.

9. Reduced premiums

As provided in section 19(8) of the Act and as approved by the Board of Directors, member institutions were assessed reduced premiums for the year. Reduced premiums have been assessed in every year since 1972.

10. Guarantee agreement

Under section 11(a) of the Act, the Corporation is empowered to guarantee deposits with a member institution for the purpose of reducing or averting a threatened loss to the Corporation. During the current year, the Corporation entered into a \$10,000,000 guarantee agreement with one of its member institutions for the purpose of guaranteeing a deposit with another member. As at December 31, 1981, an amount of \$1,500,000 was on deposit under the terms of this guarantee agreement.

11. Income

	1981	1980
	\$	\$
Interest		
Treasury bills	13,615,311	8,583,510
Canada bonds	8,410,333	8,515,127
Loans	2,771,500	830,883
Mortgages	854,482	62,253
Cash, short-term deposit and other bonds and debentures	378,793	230,193
	26,030,419	18,221,966
Net amortization of premiums and discounts on bonds and debentures and sundry	289,752	176,772
	26,320,171	18,398,738

12. Prior year's adjustment

As a result of a change in the Income Tax Act in 1981, the Corporation was assessed an additional \$518,828 for income tax for the year 1980. The net income for the year 1980 and the accumulated net earnings at January 1, 1981 have been reduced accordingly. The comparative figures for 1980 have been restated to give effect to this adjustment.

13. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, totalled \$109 billion as at April 30, 1981 (1980: \$96 billion), comprising deposits of \$99 billion in federal institutions and \$10 billion in provincial institutions.

CANADA LANDS COMPANY LIMITED

THE AUDITED FINANCIAL STATEMENTS OF CANADA LANDS COMPANY LIMITED
AND ITS SUBSIDIARIES FOR THE YEAR ENDED MARCH 31, 1982
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADA MORTGAGE AND HOUSING CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE PAUL COSGROVE, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the balance sheet of Canada Mortgage and Housing Corporation as at December 31, 1981, the related statements of operations and reserve fund and financial activities, and the accompanying statements of the mortgage insurance fund and other insurance and guarantee funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation and funds as at December 31, 1981, and the results of their operations and financial activities for the year then ended in accordance with the accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

CHARLES-ALBERT POISSANT, C.A.
of the firm
Thorne Riddell

THOS. P. ABEL, F.C.A.
of the firm
Clarkson Gordon

Ottawa, February 23, 1982

BALANCE SHEET 31 DECEMBER 1981
(in thousands of dollars)

STATEMENT 1

ASSETS	1981	1980	LIABILITIES	1981	1980
		(Restated— Note 4)			(Restated— Note 4)
Investments			Borrowings from the Government of Canada (Note 2)—Schedule IV	10,452,768	10,264,813
Loans—Schedule I	8,996,387	8,971,913	Cheques issued in excess of funds on deposit	153,501	190,240
Investments Under Federal-Provincial Agree- ments—Schedule II	1,151,424	1,062,877	Accounts Payable and Accrued Liabilities		
Real Estate—Schedule III	101,148	158,562	Due to the Receiver General for Canada	26,249	17,747
Agreements for Sale and Mortgages arising from sales of real estate, including accrued interest	84,462	83,238	Due under federal-provincial agreements	39,080	40,606
	10,333,421	10,276,590	Other	25,537	19,884
Cash and Short Term Deposits	41,044	85,539		90,866	78,237
Accounts Receivable			Deposits and Contractors' Holdbacks	4,846	6,807
Due from the Minister	18,589	18,944	Actuarial Obligation to the Pension Fund	17,958	17,535
Due under federal-provincial agreements	38,730	39,792	Deferred Income on Federal-Provincial Agree- ments	40,564	40,136
Due from Mortgage Insurance Fund	325,372	182,546	Deferred Profits on Sales of Real Estate	6,641	7,908
Due from Home Insulation Contribution Fund		3,632		10,767,144	10,605,676
Other	6,841	3,666	CAPITAL		
	389,532	248,580	Authorized and fully paid by the Government of Canada	25,000	25,000
Deferred Income Taxes	11,615	7,072	Reserve Fund—Statement 2	5,000	5,000
Business Premises, Office Furniture and Equip- ment				30,000	30,000
At cost	24,151	22,501			
Less: accumulated depreciation	14,738	13,373			
	9,413	9,128			
Other Assets	12,119	8,767			
	10,797,144	10,635,676		10,797,144	10,635,676

RAYMOND V. HESSON
President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

FUNDS ADMINISTERED BY THE CORPORATION
(in thousands of dollars)

	1981	1980
Net Assets of the Mortgage Insurance Fund— Statement 4	215,340	314,436
Net Assets of the Home Improvement Loan Insurance Fund—Statement 5	5,961	5,446
Net Assets of the Rental Guarantee Fund—Statement 5	23,592	11,872

STATEMENT OF OPERATIONS AND RESERVE FUND
(in thousands of dollars)

STATEMENT 2

	Year ended 31 December 1981		Year ended 31 December 1980	
	Direct Financing Operations	Grants, Contributions and Subsidies	Direct Financing Operations (Restated—Note 4)	Grants, Contributions and Subsidies
Revenues				
Loans				
Interest earned	730,588		711,827	
Recovery of interest rate losses	49,299	49,299	46,220	46,220
Application fees on mortgage loans	3,742		3,246	
	783,629		761,293	
Interest charged by the Government of Canada	718,725	64,904	703,623	57,670
Forgiveness of loans				
Federal-Provincial Agreements		141,354		138,517
Interest earned	64,655		57,495	
Recovery of interest rate losses	342	342	354	354
Gain on disposal of land assembly projects	5,998		14,436	
	70,995		72,285	
Interest charged by the Government of Canada	55,481	15,514	48,387	23,898
Losses arising from agreements		76,398		64,780
Agreements for Sale and Mortgages				
Interest earned	8,263		7,644	
Interest charged by the Government of Canada	4,469	3,794	3,692	3,952
Real Estate				
Operating loss before interest charges		1,140		477
Interest charged by the Government of Canada		7,713		14,247
Gain on disposal of real estate		1,724		2,179
Net loss on disposal of properties acquired on default		27,458		44,696
Interest on Short Term Deposits	22,733		14,290	
Other Income	2,858		2,389	
Grants, Direct Subsidies and Research		757,875		655,591
Margin on Financing Operations	111,527		104,378	
Expenses				
Administrative Expenses	139,400		115,513	
Provision for employees' pension plan—Unfunded obligation	2,186		24,881	
Recoveries—From the Minister	(27,491)	27,491	(32,113)	32,113
—From Administered Funds	(18,714)		(20,457)	
—Other	(7,840)	87,541	(521)	87,303
Total charged to the Government of Canada—Schedule V		1,089,070		996,995
Income before Income Taxes		23,986		17,075
Income Taxes—Current	11,585		15,352	
—Deferred		11,585	(7,072)	8,280
Net Income transferred to Reserve Fund		12,401		8,795
Balance in Reserve Fund, beginning of year (As restated—Note 4)		5,000		5,000
		17,401		13,795
Deduct: excess over statutory limitation transferred to the credit of the Receiver General for Canada		12,401		8,795
Balance in Reserve Fund, end of year		5,000		5,000

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF FINANCIAL ACTIVITIES

(in thousands of dollars)

STATEMENT 3

	Year ended 31 December 1981		Year ended 31 December 1980	
	Direct Financing Operations	Grants, Contributions and Subsidies	Direct Financing Operations (Restated— Note 4)	Grants, Contributions and Subsidies
Financial resources provided				
Operations:				
Interest received	826,239		791,256	
Cash recovered from the Government of Canada		1,094,972		991,771
Gain on disposal of land assembly projects	5,998		14,436	
Other receipts	34,878		28,792	
	867,115		834,484	
Borrowings from the Government of Canada	720,254		869,884	
Loan repayments	374,159		459,634	
Real estate disposals (net)	55,479		75,037	
Increase in accrued interest on borrowings			4,186	
Decrease in accrued interest on loans	17,708			
Received from the Government of Canada on prior year's disbursements	7,838	(7,838)	(727)	727
	2,042,553	1,087,134	2,242,498	992,498
Financial resources applied				
Operations:				
Interest paid (less interest capitalized, 1981 — \$29,289, 1980 — \$27,288)	729,035		709,128	
Expenditures made on behalf of the Government of Canada excluding depreciation		1,087,134		992,498
Administrative payments excluding depreciation	112,730		96,733	
Reduction of unfunded obligation to employees' pension fund			10,241	
Income taxes	11,585		15,352	
	853,350		831,454	
Increase in investments under federal-provincial agreements	88,547		107,615	
Increase in operating assets	104,707		135,782	
Decrease in operating liabilities and deferred income	32,916		24,578	
Increase in agreements for sale and mortgages	1,224		2,109	
Excess reserve fund transferred to the credit of the Receiver General for Canada	12,401		4,649	
Repayment of borrowings from the Government of Canada	531,416		505,640	
Loan advances	416,342		616,878	
Business premises, office furniture and equipment additions	1,650		1,646	
Increase in accrued interest on loans			12,147	
	2,042,553	1,087,134	2,242,498	992,498

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF MORTGAGE INSURANCE FUND

(in thousands of dollars)

(Note 3a)

STATEMENT 4

NET ASSETS	31 December		Year ended 31 December	
	1981	1980	1981	1980
Assets				
Current assets	6,385	4,661		
Deferred receivables on sales of real estate	20,559	36,707		
Mortgages	132,369	128,078		
Real estate at cost	480,911	444,890		
Less: provision for revaluation	99,512	117,354		
	540,712	496,982		
Liabilities				
Due to Canada Mortgage and Housing Corporation	325,372	182,546		
	215,340	314,436		
CONTINUITY OF FUND				
Increase in Fund				
Premiums			26,566	30,641
Income from securities			1	256
Income from mortgages			13,181	12,190
Real estate acquired on claims			389,093	486,471
Mortgages acquired on claims			10,723	5,437
			439,564	534,995
Decrease in Fund				
Net loss on disposal of real estate			87,162	233,559
Decrease in provision for revaluation of real estate ..			(17,842)	(58,773)
Real estate operating loss			14,403	21,165
Administrative expenses			18,652	19,728
Interest expense on borrowings			35,549	24,813
			137,924	240,492
Claims paid and legal expenses: (Note 3b)				
In process beginning of year			167,859	185,114
Received during year			283,328	474,651
In process end of year			(50,451)	(167,859)
			400,736	491,906
			538,660	732,398
Net decrease in Fund			(99,096)	(197,403)
Balance, beginning of year			314,436	511,839
Balance, end of year			215,340	314,436

STATEMENT OF OTHER INSURANCE AND GUARANTEE FUNDS

(in thousands of dollars)

STATEMENT 5

NET ASSETS	31 December		Year ended 31 December	
	1981	1980	1981	1980
Cash	3	2		
Due to Canada Mortgage and Housing Corporation	(53)	(1)		
Securities, at amortized cost	5,958	5,403		
Mortgages	53	62		
	5,961	5,466		
HOME IMPROVEMENT LOAN INSURANCE FUND				
Increase in Fund				
Premiums			12	28
Income from securities			604	442
Income from mortgages			4	5
Recoveries on claims paid			73	100
			693	575
Decrease in Fund				
Administrative expenses			104	90
Claims paid and legal expenses			94	121
			198	211
Net increase in Fund			495	364
Balance, beginning of year			5,466	5,102
Balance, end of year			5,961	5,466
RENTAL GUARANTEE FUND				
Increase in Fund				
Income from securities			1,149	743
Net profit on operation of real estate			178	446
Interest earned on deferred property sales			545	
Net profit on disposal of real estate			9,981	
			11,853	1,189
Decrease in Fund				
Administrative expenses			133	190
Net increase in Fund			11,720	999
Balance, beginning of year			11,872	10,873
Balance, end of year			23,592	11,872

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER, 1981

Canada Mortgage and Housing Corporation was constituted as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

- (i) Financing housing through the making of mortgage loans under specified conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada;
- (ii) Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the federal government. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main or Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of Appropriation Acts which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned. The Corporation seeks recovery throughout the year as payments and expenses are incurred; and,
- (iii) Establishing a framework of confidence for mortgage lending by private institutions, the chief instrument being the provision of mortgage insurance. This facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. To this end the Corporation administers on behalf of the Government of Canada certain Insurance and Guarantee Funds. The Mortgage Insurance Fund, the largest of the Funds, was established to provide for claims made under the National Housing Act and is the depository for the mortgage insurance premiums paid by borrowers. The Mortgage Insurance Fund, while administered by the Corporation, is a separate legal accounting entity. To the extent that the assets of the Fund are not sufficient to meet claims against it the Minister at the request of the Corporation may, out of the Consolidated Revenue Fund, advance to the Corporation upon terms and conditions approved by the Governor-in-Council the amounts necessary to enable the Corporation to discharge its obligations on behalf of the Fund.

1. Significant Accounting Policies

The Corporation follows generally accepted accounting principles or, in certain cases, accounting practices appropriate to the Corporation's activities and governing legislation. The principal accounting policies followed by the Corporation are:

(a) Interest Income and Expenses

Interest income and expenses are accounted for on the accrual basis.

(b) Grants, Contributions and Subsidies

Grants, contributions and subsidies made on behalf of the Minister responsible for the Corporation and other Ministers of the Crown are recorded as recoverable when expenses are recognized.

(c) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded when the loans are initiated and recovered from the Minister. Loans under certain programs give rise to interest rate losses

which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default on uninsured loans is subject to loss recovery as described under Real Estate.

(d) Real Estate

Real estate funded by the Corporation is recorded at cost. Real estate acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of acquisition by default, together with acquisition expenditures and any modernization and improvement costs. Both the net operating costs prior to disposal and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister. Profits on the sale of Corporation-funded real estate or real estate acquired without cost are recognized as income as payments are received.

(e) Depreciation

Depreciation of real estate acquired by foreclosure is recorded on a straight line basis over the balance of the term originally established for repayment of the loan.

Depreciation of real estate funded by the Corporation is recorded on a straight line basis over the term established for repayment of borrowings to finance construction or acquisition of the real estate.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at capital cost allowance rates in accordance with the provisions of the Federal Income Tax Act.

(f) Federal-Provincial Agreements

Investments made under agreements with the provinces to encourage development of rental housing, land assembly, co-operative housing and rural and native housing are considered joint ventures. The underlying assets includes agreement for sale, mortgages and real estate.

The Corporation has a seventy-five percent share in the joint ventures which is accounted for on the equity method. Under this method the investment is carried in the Balance Sheet at original cost to the Corporation plus the Corporation's seventy-five percent share of recognized earnings. Where the Province is responsible for the administration of projects, the Corporation relies on financial information provided by the Province.

Gains on the sales of land assembly projects are retained by the Corporation and are recognized as income as payments are received. The timing of these sales is dependent on many factors and as a result the earnings derived therefrom fluctuate from year to year. Losses incurred on federal-provincial investments are recoverable from the Minister.

(g) Income Tax

The Corporation is subject to federal income tax and provides for income tax on the tax allocation basis. Under this basis the provision for income tax is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

(h) Reserve Balance

Income or loss after income taxes is transferred to the Reserve Fund which is limited by statute to \$5,000,000. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER, 1981—Concluded

(i) Employees' Pension Plan

Current service costs of the employees' pension plan are charged to earnings and funded on the basis of an actuarial study made at least every three years in accordance with the provisions of the Pension Benefits Standards Act which is administered by the Department of Insurance.

Experience deficiencies or surpluses determined by actuarial study are recognized in the year in which such deficiencies or surpluses are identified. The existing actuarial obligation is being funded over a fifteen year period in accordance with the Pension Benefits Standards Act.

(j) Insurance and Guarantee Funds

For purposes of reporting on the Funds administered by the Corporation, transactions are recorded on a modified cash basis with premiums and interest taken into income in the year received and claims charged against the Fund when paid by the Corporation; no provision is made for claims anticipated or in process. Real estate acquired on claims against the Mortgage Insurance Fund is carried in the accounts at the amount of the claim or the appraised market value whichever is lower; no depreciation is recorded on this real estate.

The appraised market value of real estate acquired on claims against the Mortgage Insurance Fund is estimated by the Corporation using generally accepted appraisal methodologies. These are applied by its accredited appraisers taking into account factors which include, but are not limited to, market conditions, prevailing interest rates, occupancy rates and project income potential.

Deferred receivables on sales of real estate and mortgages receivable are presented net of provisions for anticipated losses.

2. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the CMHC Act and Section 40 and 55 of the National Housing Act to finance investment in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sale of real estate. The borrowings are evidenced by debentures, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

The Corporation also borrows from the Government of Canada under the provisions of Section 9(6) of the National Housing Act, in order to meet its obligations related to the Mortgage Insurance Fund. The borrowings are evidenced by Notes Payable. These notes bear interest at varying rates equal to the rates which the Minister of Finance approves for loans to Crown Corporations and are repayable not later than March 31, 1985.

3. Mortgage Insurance Fund

(a) Actuarial Valuation

An actuarial study of the Mortgage Insurance Fund undertaken by the Corporation during the year disclosed that the Fund is inadequate to pay all future claims in respect of business in force and accepted to June 30, 1981. The actuarial deficiency is estimated at approximately \$210 million. The study shows that, unless corrected by an immediate infusion of funds, the deficiency will continue to increase due to the effect of interest charges.

This situation has resulted from the charging of inadequate premiums particularly on the Assisted Home Ownership and Assisted Rental Programs. These premiums are set out in the National Housing Act.

If the assumptions made in the actuarial study as to future trends are borne out by events the resulting deficit could lead to a claim on the Government of Canada as provided for in the National Housing Act.

(b) Claims in Process

Claims in process represent the estimated value of claims received and unpaid at the end of the year.

(c) Insurance in Force

The estimated amount of insurance in force at the end of the year was \$26.8 billion (1980—\$26.9 billion, restated).

4. Adjustment of Prior Years' Net Income

The adjustment to prior years' net income relates to the Corporation's investment in federal-provincial land holdings in the Province of Ontario and the sale proceeds resulting therefrom.

The bulk of the land holdings were transferred to the Province for development, marketing and administration early in 1970. Since that date there were inconsistencies between the Province's and the Corporation's accounting for the 75% equity in the land holdings and sale proceeds. As a result, the Corporation's share of sale proceeds and interest earnings on agreements for sale and mortgage accounts in prior years was undervalued by \$8,525,000 in its books of account; applicable income tax is \$4,117,000.

The after tax adjustment of \$4,408,000 has been applied to 1980 in the amount of \$1,028,000 and to 1979 and prior years in the amount of \$3,380,000. This adjustment has been reflected by a restatement of the Statement of Operations and Reserve Fund for the year ended December 31, 1980.

5. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims the effect of which cannot be determined until they are settled. At December 31, 1981, the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation.

6. Commitments

Commitments outstanding for loans and investments under Federal-Provincial agreements amounted to \$0.8 billion at December 31, 1981 (1980 — \$1.0 billion).

7. Comparative Figures

The 1980 comparative figures have been reclassified to conform to the statement presentation adopted in 1981.

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

LOANS

(in thousands of dollars)

SCHEDULE I

	Balance 31 December		Advances during the year	
	1981	1980	1981	1980
Market Housing				
Uninsured Loans:				
Homeowners (NHA 1944)	28	52		
Student Housing	389,684	397,133	14	1,262
Assisted Home Ownership Program:				
1976 program	95,233	99,924	17,636	28,019
1978 program	5,752	4,177	2,572	2,676
Assisted Rental Program	254,812	180,889	77,656	79,602
Accrued interest	10,726	10,711		
	756,235	692,886	97,878	111,559
Insured Loans:				
Homeowners and Rentals	956,010	1,032,558	4,423	5,541
Assisted Home Ownership Program	647,607	714,562	193	143
Accrued interest	14,011	14,228		
	1,617,628	1,761,348	4,616	5,684
	2,373,863	2,454,234	102,494	117,243
Social Housing				
Uninsured Loans:				
Non-Profit and Limited Dividend	2,317,659	2,327,541	13,161	53,112
Public Housing	2,596,477	2,544,571	43,467	154,208
Housing for Indians	26,953	15,053	12,536	6,677
Accrued interest	137,480	150,959		
	5,078,569	5,038,124	69,164	213,997
Rehabilitation and Conservation				
Uninsured Loans:				
Residential Rehabilitation Assistance Program	151,998	136,732	131,546	119,210
Accrued interest	1,653	1,478		
	153,651	138,210		
Community Services				
Uninsured Loans:				
Municipal Sewage Treatment projects	1,124,943	1,077,608	98,814	144,105
Land Assembly	146,603	146,628	5,476	14,486
Neighbourhood Improvement Program	29,893	22,175	7,148	6,809
Urban Renewal	31,183	33,050	1,700	1,028
Accrued interest	57,682	61,884		
	1,390,304	1,341,345	113,138	166,428
	8,996,387	8,971,913	416,342	616,878
Uninsured Loans	7,378,759	7,210,565	411,726	611,194
Insured Loans	1,617,628	1,761,348	4,616	5,684
	8,996,387	8,971,913	416,342	616,878

INVESTMENTS UNDER FEDERAL-PROVINCIAL AGREEMENTS

(in thousands of dollars)

SCHEDULE II

	Balance 31 December		Additions during the year		Recoveries during the year	
	(Restated— Note 4)		(Restated— Note 4)		(Restated— Note 4)	
	1981	1980	1981	1980	1981	1980
Rental housing	591,606	539,493	55,365	77,518	3,252	8,994
Land assembly	170,046	163,304	32,500	23,470	25,758	15,063
Rural and native housing	273,763	239,645	37,956	78,219	3,838	2,467
Co-operative housing	116,009	120,435	211	546	4,637	4,188
	1,151,424	1,062,877	126,032	179,753	37,485	30,712

CANADA MORTGAGE AND HOUSING CORPORATION—Continued

REAL ESTATE
(in thousands of dollars)

SCHEDULE III

	Balance 31 December		Additions during the year		Disposals during the year	
	1981	1980	1981	1980	1981	1980
Constructed by the Corporation or acquired from the Government of Canada						
Single houses	2,179	2,779	9	453	609	193
Row housing	2,354	2,708	24	13	378	1,525
Multiple dwellings	5,210	4,908	1,167	387	865	158
Acquired as a result of default						
Single houses	1,232	2,527	595	2,189	1,890	191
Row housing	16,505	24,726	2,290	8,706	10,511	14,816
Multiple dwellings	52,270	96,951	23,023	29,689	67,704	116,786
Demonstration projects	11,551	19,351	2,150	3,031	9,950	2,906
Vacant land	14,620	12,323	2,297	1,492		36
Leased land	1,238	1,299			61	20
Other	12,913	11,916	1,077	1,044	80	
Total, at cost	120,072	179,488	32,632	47,004	92,048	136,631
Accumulated depreciation	18,924	20,926				
	101,148	158,562				

BORROWINGS FROM THE GOVERNMENT OF CANADA
(in thousands of dollars)

SCHEDULE IV

	Balance 31 December		Borrowed during the year		Repaid during the year	
	1981	1980	1981	1980	1981	1980
For Investments						
Loans	8,927,949	8,933,229	452,500	542,500	457,780	392,731
Investments under federal-provincial agreements	1,031,051	979,869	105,500	144,000	54,318	23,970
Real estate	68,066	82,384	5,000	11,000	19,318	36,539
Accrued interest	88,210	89,093				
	10,115,276	10,084,575	563,000	697,500	531,416	453,240
For Mortgage Insurance Fund	329,300	175,000	154,300	167,400		52,400
Accrued interest	8,192	5,238				
	337,492	180,238				
	10,452,768	10,264,813	717,300	864,900	531,416	505,640

CANADA MORTGAGE AND HOUSING CORPORATION—Concluded

GRANTS, CONTRIBUTIONS AND SUBSIDIES

(in thousands of dollars)

SCHEDULE V

	Year ended 31 December	
	1981	1980
On Behalf of the Minister Responsible for the Canada Mortgage and Housing Corporation		
Market Housing		
Assisted Home Ownership Program	17,094	28,996
Assisted Rental Programs	29,715	24,952
Interest and Loan Losses	7,861	16,234
	54,670	70,182
Social Housing		
Public Housing Subsidies	320,326	262,664
Non-profit and Co-operative Assistance	73,451	34,768
Community Resource Groups	10,107	8,238
Interest and Land Lease Losses	18,880	18,917
	422,764	324,587
Rehabilitation and Conservation		
Residential Rehabilitation Assistance Program	125,749	106,818
Home Insulation Grants	62,084	212,906
Emergency Repair	996	1,128
Interest and Loan Losses	2,671	1,773
	191,500	322,625
Community Services		
Neighbourhood Improvement Program	22,907	29,722
Municipal Incentive Grants	3,255	16,240
Municipal Water and Sewage Loan Forgiveness	38,277	64,851
Community Service Contribution Program	208,524	86,223
Urban Renewal	3,066	3,611
Interest and Land Disposal Losses	3,214	2,575
	279,243	203,222
Research, Development, Demonstration and Information		
External Research	9,237	4,579
Information to Public	1,567	1,238
Internal Research Recoveries	10,992	9,508
Granville Island	740	1,321
Purchase and use of Solar Heating	309	62
	22,845	16,708
General Administration		
Real estate operating losses	8,853	14,724
Real estate disposal losses	27,458	44,696
Discount on mortgage sales		(142)
Summer youth employment	85	393
	36,396	59,671
	1,007,418	996,995
On Behalf of the Minister of Energy, Mines and Resources		
Home Insulation Grants	80,794	
Canada Oil Substitution Program	858	
	81,652	
Total Charged to the Government of Canada	1,089,070	996,995

CANADA POST CORPORATION*(Established by the Canada Post Corporation Act)*

THE AUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM OCTOBER 16, 1981 TO MARCH 31, 1982
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN ARSENALS LIMITED

(Incorporated under the Canada Business Corporations Act)

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1982
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN BROADCASTING CORPORATION (Established by the Broadcasting Acts)

AUDITOR'S REPORT

THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Canadian Broadcasting Corporation as at March 31, 1982 and the statements of income and expense, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting

for its participation in a joint venture as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 18, 1982

BALANCE SHEET AS AT MARCH 31, 1982 (in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Current			Current		
Cash and treasury bills	12,931	18,044	Accounts payable and accrued liabilities	118,290	112,314
Accounts receivable	42,223	31,187	Refundable balance of parliamentary appropriations (Note 6)	15	11
Due from Canada	550	13,800	Due to Canada (Note 4)	5,066	
Engineering and production supplies	9,204	8,213		123,371	112,325
Programs completed and in process of production	42,175	36,910	Long-term		
Prepaid film and script rights and other expense	30,117	23,769	Provision for employees' termination benefits	70,831	62,774
	137,200	131,923	Advances from Canada (Note 7)	33,000	33,000
Investment in a joint venture, at equity (Note 3) ..	5,084		Due to Canada (Note 4)	5,500	
Mortgage receivable (Note 4)	5,500		Obligations under capital leases (Note 8)	152	1,393
Other investments, at cost (Note 5)	352	352		109,483	97,167
	10,936	352		232,854	209,492
Fixed			EQUITY OF CANADA		
Land	37,926	37,351	Proprietor's Equity Account	333,198	312,619
Buildings	185,027	173,333			
Technical equipment	404,664	385,191			
Furnishings and equipment	22,225	19,278			
Automotive	8,294	7,553			
Leaschold improvements	1,120	712			
Property under capital leases	294	1,466			
	659,550	624,884			
Deduct: accumulated depreciation and amortization	281,126	262,637			
	378,424	362,247			
Uncompleted capital projects	39,492	27,589			
	417,916	389,836			
	566,052	522,111		566,052	522,111

The accompanying notes and schedule A are an integral part of the financial statements.

Certified correct:

ARTHUR C. BOUGHNER
Vice-President, Finance

Approved on June 21, 1982 by the Board of Directors:

ALBERT W. JOHNSON
Director

JOHN A. YOUNG
Director

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981	1982	1981
	(in cents)			
Expense				
National Broadcasting Service, program and distribution costs (see supporting Schedule A for details)	711,109	645,890	.90	.90
Radio Canada International, broadcasting service ..	12,620	11,092	.01	.01
Total broadcasting services	723,729	656,982	.91	.91
Corporate engineering service	7,576	6,488	.01	.01
Corporate management service	28,995	26,409	.04	.04
Commissions to agencies and networks	18,858	18,670	.03	.03
Selling expense	13,413	11,465	.01	.01
	792,571	720,014	1.00	1.00
Income				
Advertising	131,498	131,495		
Miscellaneous	12,213	9,921		
	143,711	141,416		
Excess of expense over income	648,860	578,598		
Deduct: expense not requiring an outlay of cash (Note 6) ..	45,886	47,533		
	602,974	531,065		
Parliamentary appropriations—Current	598,457	536,762		
Unexpended (overexpended) parliamentary appropriations—Current	(4,517)	5,697		
Appropriations carry-over—Prior years	12,494	6,797		
Appropriations carry-over—Current year	7,977	12,494		

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF PROGRAM AND DISTRIBUTION COSTS
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

SCHEDULE A

	1982	1981	1982	1981
	(in cents)			
Programs				
English language				
Radio				
Network	35,179	31,346	.04	.04
Regional	37,832	34,517	.05	.05
Television				
Network	150,864	134,197	.19	.19
Regional	103,800	93,578	.13	.13
French language				
Radio				
Network	27,137	24,374	.03	.03
Regional	16,660	15,732	.02	.02
Television				
Network	118,130	113,943	.16	.16
Regional	32,584	27,412	.04	.04
	522,186	475,099	.66	.66
Distribution				
Radio				
Network distribution	10,941	10,655	.01	.02
Station transmission	16,164	16,004	.02	.02
Television				
Network distribution	38,058	36,771	.05	.05
Station transmission	23,996	24,599	.03	.03
Payments to private stations	11,593	11,731	.02	.02
	100,752	99,760	.13	.14
Operational management and services				
Programs and distribution				
Radio	20,279	16,338	.03	.02
Television	67,892	54,693	.08	.08
	88,171	71,031	.11	.10
Total program and distribution costs	711,109	645,890	.90	.90

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Balance, beginning of year	312,619	23,934
Add:		
Loans from Canada and accrued interest deleted pursuant to Adjustment of Accounts Act		282,199
Net parliamentary appropriations—Capital (Note 6)	59,985	48,489
Parliamentary appropriations—Working capital (Note 6)	6,000	
Gain (loss) on disposal of fixed assets	4,997	(167)
Unexpended (overexpended) parliamentary appropriations—Operating	(4,517)	5,697
	379,084	360,152
Deduct: expense not requiring an outlay of cash (Note 6)	45,886	47,533
Balance, end of year	333,198	312,619

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1982 (in thousands of dollars)

	1982	1981
Funds provided		
Parliamentary appropriations		
Operating	598,457	536,762
Capital	60,000	48,500
Working capital	6,000	
	664,457	585,262
Advances from Canada		10,000
Disposal of fixed assets	1,729	395
	666,186	595,657
Funds applied		
Excess of expense over income	648,860	578,598
Deduct: items not requiring an outlay of funds		
Depreciation and amortization	35,673	34,717
Provision for employees' termination benefits	8,056	8,521
	605,131	535,360
Additions to fixed assets	61,725	48,885
Refundable balance of parliamentary appropriations—Capital	15	11
Investment in a joint venture	5,084	
	671,955	584,256
Increase (decrease) in working capital	(5,769)	11,401
Working capital, beginning of year	19,598	8,197
Working capital, end of year	13,829	19,598

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1982

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service, both of which should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods

and services, direct labour and the share of overhead expenses applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Prepaid film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The prepaid film rights are then charged to operations as the films are broadcast or determined unusable.

(d) Fixed assets

Fixed assets are stated at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful lives of the assets, as follows:

Buildings	33 years
Technical equipment:	
Transmitters and towers	20 years
Other	10 years
Furnishings and equipment	10 years
Automotive	5 years

Leasehold improvements over \$200,000 are capitalized and amortized over the term of the lease to a maximum period of five years.

Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy.

(e) Leases

Leases are classified as capital or operating leases. Assets recorded under capital leases are amortized on a straight-line method using rates based on the estimated useful life of the assets or based on the lease term as appropriate. Obligations recorded under capital leases are reduced by rental payments net of imputed interest.

(f) Employees' termination benefits

Employees' termination benefits are provided in the accounts as benefits accrue to employees under their respective terms of employment.

(g) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

3. Investment in a joint venture

The Corporation has changed its method of accounting for its participation in the joint venture, Hockey Night in Canada. Effective 1981/82 this investment is accounted for on the equity method. This change has not been applied retroactively. The investment account is adjusted for the Corporation's share of profit or loss on the venture, which is taken into income or expense.

4. Mortgage receivable and due to Canada

On February 15, 1982, the Corporation finalized a sale of land in the City of North York, Ontario, as approved by Order in Council P.C. 1980-2690, for an amount of \$10.5 million, and in conformity with an agreement reached between the Corporation

CANADIAN BROADCASTING CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

and Treasury Board, all proceeds from the sale, including interest on the mortgage principal, are to be remitted to the Receiver General for Canada.

The terms of sale included an agreement that the Corporation receive cash of \$5 million and grant to the purchaser a mortgage in the amount of \$5.5 million, becoming due in total on February 15, 1985. Interest of 10% on the principal sum is to accrue, and become payable, each quarter year, the first payment being due on May 15, 1982.

5. Other investments

	(in thousands of dollars)	
	1982	1981
Télévision St. François Inc.—		
Preferred shares	350	350
Master FM Limited—Common shares	2	2
	<u>352</u>	<u>352</u>

6. Proceeds from parliamentary appropriations

	(in thousands of dollars)			
	Operating	Capital	Working Capital	Total
Payment to the Corporation in providing a broadcasting service	598,457	60,000	6,000	664,457
Refundable to Canada		15		15
Proceeds retained				
March 31/82	598,457	59,985	6,000	664,442
March 31/81	536,762	48,489		585,251

The following have been expensed in the accounts of the Corporation on an accrual basis which differs from the basis on which they are funded by parliamentary appropriations, and accordingly, as they are not funded by current annual appropriations, they have been transferred to the Proprietor's Equity Account:

	(in thousands of dollars)	
	1982	1981
Depreciation and amortization	35,673	34,717
Provision for employees' termination benefits and vacation pay	10,213	12,816
	<u>45,886</u>	<u>47,533</u>

As at March 31, 1982, the operating parliamentary appropriations carried over, amounting to \$7,977,000 (\$12,494,000 in 1981), were retained by the Corporation and included in the Proprietor's Equity Account.

7. Advances from Canada

Advances are made for working capital purposes and are free of interest. These advances become repayable to the Receiver General for Canada when cash and treasury bills exceed the Corporation's requirements for working capital.

8. Lease obligations

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments.

The future significant minimum lease payments under capital and operating leases that have initial non-cancellable lease terms in excess of one year as of March 31, 1982, are as follows:

	(in thousands of dollars)	
	Capital Leases	Operating Leases
1983	86	38,762
1984	72	31,422
1985	15	24,737
1986	2	23,001
1987		21,927
1988-2061		<u>55,618</u>
Total future minimum lease payments	175	<u>195,467</u>
Deduct: amount representing interest	23	
Long-term obligations under capital leases	<u>152</u>	

9. Commitments

The Corporation has entered into commitments for film rights amounting to approximately \$42.6 million (\$40.5 million in 1981).

10. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The total charge against operations for the plan for the year ended March 31, 1982 was \$26.5 million (\$24.0 million for the year ended March 31, 1981). As at March 31, 1982 the present value of the estimated unfunded liabilities was \$97.6 million based on the actuarial valuation at December 31, 1980. Of this amount:

- \$90.8 million related to unfunded liabilities existing at December 31, 1976 to be liquidated over 30 years;
- \$6.8 million arose during 1977 to be liquidated over periods not exceeding 15 years.

11. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

CANADIAN COMMERCIAL CORPORATION

(Established by the Canadian Commercial Corporation Act)

AUDITOR'S REPORT

THE HONOURABLE MARK MACGUIGAN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1982 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 4, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and short-term bank deposits	23,417,613	16,130,575	Accounts payable and accrued liabilities	37,345,578	37,078,717
Accounts receivable			Advances received from customers (Note 5)	11,509,279	16,673,706
Foreign governments (Note 3(a))	46,010,980	48,475,811	Progress payments received or due	200,101,839	139,481,289
Government of Canada (Note 3(b))	1,839,749	11,515,284	Due to Government of Canada	2,445,607	843,003
Current portion of loan to supplier (Note 6)	16,059	15,150	Due to the Defence Production Revolving Fund	1,019,906	1,347,211
Notes receivable		87,976	Provision for additional contract costs (Note 4)	164,000	4,000,000
Other	295,945	277,877	Loans payable to Canada		7,000,000
	48,162,733	60,372,098	Total current liabilities	252,586,209	206,423,926
Progress claims paid or due	200,101,839	139,481,289	EQUITY OF CANADA		
Advances to suppliers	5,926,649	10,127,183	Contributed capital (Note 1)	20,000,000	20,000,000
Total current assets	277,608,834	226,111,145	Retained earnings	5,163,388	(155,959)
Loan to supplier, net of current portion (Note 6)	140,763	156,822		25,163,388	19,844,041
	277,749,597	226,267,967		277,749,597	226,267,967

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

R. L. GILLEN
President

JOHN H. DICKEY
Director

CANADIAN COMMERCIAL CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Contract revenues and costs		
Contract billings	329,088,045	292,040,976
Fees and other contract income		24,153
Total contract revenue	329,088,045	292,065,129
Cost of contract billings	329,088,045	292,040,976
Contribution to expenses		24,153
Expenses		
Services rendered by Supply and Services		
Canada	11,783,503	9,494,971
Administrative costs	1,574,307	1,097,214
Bad debts expense	156,000	(3,000)
Additional contract costs	1,553,715	3,219,432
Interest expense	125,283	608,689
Other	7,590	20,159
Total expenses	15,200,398	14,437,465
Other income		
Interest income	2,528,214	1,292,407
Gain on foreign exchange	500,866	33,753
	3,029,080	1,326,160
Net cost of operations	12,171,318	13,087,152
Parliamentary appropriations	17,490,665	13,811,617
Operating surplus before extraordinary items..	5,319,347	724,465
Extraordinary items		
Legal fees and expenses incurred by the		
Department of Justice (Note 7(b))	(1,226,335)	
Supplementary parliamentary appropriation		
for reimbursement of legal fees and		
expenses (Note 7(b))	1,226,335	
Gain on sale of investment in supplier		263,927
Net surplus	5,319,347	988,392

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of the year	(155,959)	(1,144,351)
Net surplus	5,319,347	988,392
Balance at end of the year	5,163,388	(155,959)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Working capital at beginning of the year	19,687,219	15,683,676
Working capital provided		
Operating surplus before extraordinary items	5,319,347	724,465
Sale of investment in supplier		263,928
Current portion of loan to supplier	16,059	15,150
Increase in contributed capital		10,000,000
	5,335,406	11,003,543
Working capital applied		
Long-term loans from Government of Canada		
becoming current		7,000,000
Increase in working capital	5,335,406	4,003,543
Working capital at end of the year	25,022,625	19,687,219

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1982

1. Operations

The Corporation acts primarily as the contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with customer governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at Treasury Board approved, pre-determined rates, applied to the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation transfers to the Receiver General for Canada any surpluses considered to be in excess of requirements. Reimbursement for realized deficits is contingent on parliamentary appropriations.

The Corporation is not liable for the payment of income taxes.

The Corporation has no capital stock. Contributed capital of \$20,000,000 comprises amounts received from Canada under subsection 8(1) of the Canadian Commercial Corporation Act.

2. Significant accounting policies

(a) Contract billings

Sales are recorded at time of delivery except in the case of contracts involving progress payments; in these cases, sales are recorded at the time progress payments become due. Since title to work-in-process related to progress claims has not passed to customers, the Corporation continues to recognize assets and liabilities resulting from progress payments and receipts until delivery is made.

(b) Furniture and equipment

Furniture and equipment are charged to expense in the year of acquisition. As at March 31, 1982 the aggregate original cost of furniture and equipment on hand amounted to \$118,000 (\$114,000 in 1981).

(c) Foreign currency

All assets and liabilities have been translated at the exchange rate on March 31, 1982. Income and costs have been converted at the average exchange rate for the month of the transaction. Gains and losses resulting from foreign currency transactions including translation, are shown in the Statement of Operations.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1982— *Concluded*

3. Accounts receivable

(a) Foreign governments

Since the Corporation's sales are on a government-to-government basis the settlement of some accounts may be protracted. Provision for bad debts is based on a review of all outstanding accounts with foreign governments. In respect of this review, the Corporation recognizes that future economic and political conditions in some of the debtor countries are subject to forces which are unpredictable. Accordingly, delays in payment which may occur from time to time are not necessarily indicative of a need to make provision for future losses.

The Corporation has provided \$933,000 as at March 31, 1982 (\$777,000 in 1981) against the possible non-collection of certain receivables.

(b) Government of Canada

Expenses and working capital payments are funded by Parliamentary appropriation. As at March 31, expenses of \$1,839,749, applicable to the 1981-82 appropriation, had not yet been paid by the Government of Canada.

4. Contractual commitments

At March 31, 1982 the Corporation was committed to fulfill contracts with customers amounting to \$854 million (\$559 million in 1981).

The Corporation is committed to its customers for the performance of its suppliers and thus may incur additional costs on default of a supplier. A provision of \$164,000 is recorded for additional contract costs which it is estimated may be realized if certain suppliers are unable to meet contractual obligations.

5. Advances received from customers

Certain advances received from customers amounting to \$564,334 (\$478,220 in 1981) bear interest for customers' accounts at prevailing short-term bank deposit rates.

6. Loan to supplier

During 1971 the Corporation entered into a loan agreement with a supplier. The original agreement has been subsequently amended to provide that the Corporation controls the supplier's ability to obtain financing and to change ownership. The loan is non-interest bearing, unsecured and repayable in annual instalments of increasing amounts terminating in 1990.

7. Contingent liabilities and extraordinary items

(a) The Corporation is named as defendant in a legal action instituted in 1975 claiming damages for alleged losses resulting from the termination of a portion of a contract. Total damages claimed are \$6.8 million plus accrued interest and costs. The action is being contested and the ultimate outcome is uncertain. In light of the advice of counsel, management is of the opinion that no provision for settlement is required.

(b) In accordance with Treasury Board decisions, the Corporation was directed to reimburse the Department of Justice for legal fees and expenses they incurred as a result of action taken against the Corporation related to the contract referred to above. These costs are funded by parliamentary appropriation and the Treasury Board decisions recognize that the Corporation is not in a position to validate the expenditures made under the authority of the Minister of Justice.

(c) The Corporation is named as defendant in a legal action recently instituted claiming damages in the amount of \$0.5 million for alleged losses resulting from the Corporation action in 1980 to take possession of certain goods of a company, to whom the plaintiff was a supplier, in order to complete a contract. Based on the advice of counsel, management is of the opinion that no provision for settlement is required.

8. Representative agreements

The Corporation has entered into a representative agreement with Dismatica Industrial C.A. of Venezuela to whom fees of \$10,953 were paid during the year (\$9,079 in 1981).

Representative agreements are also in effect with Sunda Karya Corporation, Indonesia P.T. and Luis Fafie & CIA SA, Honduras, but no payments under these agreements have been made or are due.

CANADIAN DAIRY COMMISSION*(Established by the Canadian Dairy Commission Act)***AUDITOR'S REPORT**

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1981 and the statements of retained earnings, operations, marketing operations supported by producers and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at July 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except that producer levies have been instituted without benefit of regulation and are, therefore, ultra vires the Canadian Dairy Commission.

E. R. ROWE
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
January 25, 1982

BALANCE SHEET AS AT JULY 31, 1981
(in thousands of dollars)

ASSETS		1981	1980	LIABILITIES		1981	1980
Deposit with the Receiver General for Canada			3	Accounts payable and accrued liabilities		58,423	27,585
Deposit and trust account			9,246	Levies repayable			15,340
Accounts receivable				Subsidies payable to producers		67,372	67,142
Trade	30,132	19,133		Loans from Government of Canada (Note 5)		105,347	114,513
Government of Canada	70,566	70,753				231,142	224,580
Producer levies	30,483	29,277					
Inventories (Note 3)	103,440	91,413					
Prepaid capital assistance (Note 4)	5,925			RETAINED EARNINGS			
				Retained earnings (deficit) (Note 6)		9,404	(4,755)
		240,546	219,825			240,546	219,825

Approved by the Commission:

GILLES CHOQUETTE
Chairman

C. MACISAAC
Commissioner

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

	1981	1980
Retained earnings (deficit) at beginning of year	(4,755)	601
Cost of operations	284,307	296,368
	289,062	295,767
Financing by Government of Canada (Note 7)		
Agricultural Stabilization Board	292,885	283,141
Parliamentary Appropriations		
Agriculture Votes 40 and 40b	5,298	7,599
Services provided by government departments without charge	283	272
	298,466	291,012
Retained earnings (deficit) at end of year	9,404	(4,755)

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

	1981	1980
Subsidies to producers of milk and cream used for industrial purposes (Schedule D)	278,291	269,544
Expenses related to marketing operations		
Interest on loans from Canada net of interest on credit sales (Note 5)	7,826	7,308
Storage	3,109	3,057
Freight	2,795	2,147
Handling	395	379
Commissions		111
Miscellaneous	469	595
	14,594	13,597
Product promotion	2,100	4,500
Research	342	651
Administrative expense (Schedule A)	3,139	2,720
Expenditures financed by Government of Canada	298,466	291,012
Net income (loss) on marketing operations supported by producers	14,159	(5,356)
Cost of operations	284,307	296,368

STATEMENT OF MARKETING OPERATIONS
SUPPORTED BY PRODUCERS
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

	1981	1980
Sales	276,881	214,056
Cost of sales	370,762	314,453
Loss on sales	93,881	100,397
Export and domestic assistance	18,911	13,609
Loss before capital assistance and producer levies	112,792	114,006
Capital assistance (Note 4)	7,699	1,626
Loss before producer levies	120,491	115,632
Recovered through producer levies		
Industrial milk (Schedule B)	126,904	99,323
Fluid milk (Schedule C)	7,746	10,953
	134,650	110,276
Net income (loss) (Schedule E)	14,159	(5,356)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

	1981	1980
Funds provided		
Operations		
Agricultural Stabilization Board	292,885	283,141
Parliamentary appropriations	5,298	7,599
Cost of operations	(284,307)	(296,368)
Services provided by Government departments without charge	283	272
	14,159	(5,356)
Loans from Government of Canada	242,212	207,314
Increase in amounts payable	15,728	
Decrease in amounts receivable		11,899
Decrease (increase) deposit with the Receiver General for Canada	3	(3)
	272,102	213,854
Funds applied		
Loans repaid to Government of Canada	251,378	206,315
Increase in inventories	12,027	7,228
Capital assistance	5,925	
Increase in amounts receivable	2,772	
Decrease in amounts payable		311
	272,102	213,854

Funds are defined as deposit with the Receiver General for Canada.

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1981

1. Objectives

The objectives of the Canadian Dairy Commission as established by the Canadian Dairy Commission Act 1966-67 are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

- Acquisition of furniture and equipment is charged to administrative expense in the year of purchase.
- Inventories are valued at the lower of cost and net realizable value.
- The estimated loss from commitments to purchase products at Canadian support prices is charged to marketing operations supported by producers.
- Trade accounts receivable in foreign currencies have been translated into Canadian dollars at rates prevailing at year end. Income is charged or credited with all exchange differences.

3. Inventories

The inventories are valued at the lower of cost and net realizable value and consist of:

	1981	1980
	\$	\$
Skim milk powder	41,090,000	19,530,000
Butter	49,213,000	56,560,000
Other related dairy products	13,137,000	15,323,000
	103,440,000	91,413,000

CANADIAN DAIRY COMMISSION—Continued

NOTES TO FINANCIAL STATEMENTS

JULY 31, 1981—Concluded

These inventories have been adjusted as follows:

Skim milk powder

Prices for surplus skim milk powder on the world market are lower than on the domestic market, resulting in the estimated net realizable value of the inventory as at July 31, 1981 being \$22,405,000 (\$20,957,000 in 1980) less than the Canadian support price.

Other related dairy products

The inventory includes evaporated milk and whole milk powder and the estimated net realizable value of the inventory as at July 31, 1981 is \$5,678,000 (\$4,689,000 in 1980) less than acquisition cost.

4. Capital assistance

To meet the export market requirements of 10% of Canadian requirements or a maximum of 4.4 million hectolitres of milk in consumer size as agreed by the Canadian Milk Supply Management Committee and agreed by Cabinet, the Canadian Dairy Commission has encouraged the construction of two processing plants for evaporated milk and one processing plant for instantized whole milk powder.

The Canadian Dairy Commission is purchasing these products from these plants at a price higher than the basic price in order to reimburse them over a three year period for capital investment costs.

These investments will amount to \$20.5 million and will be reduced to \$15.0 million with the payment of grants from provincial and federal governments and the repayment of residual value of buildings and equipment.

5. Loans from Government of Canada

Loans from Canada obtained to finance the purchase of dairy products bear interest rates varying from 10.875% to 15.625% per annum. There are no specific terms of repayment. Interest, calculated on a simple basis, is paid at the time of any principal repayment. Interest expense on loans from Canada was \$8,183,000 for the year and the accrued interest was \$1,367,000 at July 31, 1981.

6. Surplus/deficit policy

Producers are responsible for the cost of disposal of surplus products, subject to a commitment by the federal government to continue to accept responsibility for major year-end deficits in the export account resulting from unanticipated changes in the export market or Canada's currency exchange rate. Producers are fully responsible however to cover all losses on special export production under the export quota program.

Surplus in the export account up to \$10 million is not to be refunded to producers nor by any adjustment of levy rates in the following year. The treatment of any excess over \$10 million is to be determined by the Canadian Milk Supply Management Committee.

7. Financing

Agriculture Votes 40 and 40b which cover program expenditures for the Commission lapsed \$580,000 in 1981 (\$255,000 in 1980).

Funding to cover subsidies and marketing expenses is provided by a contribution from the Agricultural Stabilization Board through Agriculture Vote 20. The funds provided through this Vote amounted to \$292,885,000 (\$283,141,000 in 1980), of which \$278,291,000 related to subsidies (\$269,544,000 in 1980) and \$14,594,000 related to marketing expenses (\$13,597,000 in 1980).

8. Outstanding commitments

As at July 31, 1981, the Commission is committed to purchase skim milk powder and other related products produced prior to July 31, 1981 at the Canadian support prices in an amount of approximately \$20,264,000. The loss which may result from these purchases at higher than export prices has been estimated to be approximately \$7,565,000. The amount of this estimated loss has been charged to the marketing operations supported by producers and is included in accounts payable and accrued liabilities.

9. Contingent liability

At July 31, 1981, the Commission was a defendant in a lawsuit amounting to \$1,800,000. The lawsuit resulted from a dispute over the sale of butteroil in 1976.

10. Agents' commissions

The Commission has used the services of agents for sales in connection with marketing of dairy products on the world market. Commissions are charged to cost of sales on the Statement of Marketing Operations Supported by Producers.

Commissions paid or payable are as follows:

Date of Appointment	Name of Agent	Market Area	1981	1980
			\$	\$
November 1976	Coop Fédérée de Québec	Algeria	1,677,000	929,000
July 1979	Intercontinental	Mexico	751,000	271,000
			2,428,000	1,200,000

CANADIAN DAIRY COMMISSION—Concluded

ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

SCHEDULE A

	1981	1980
Salaries	1,454	1,068
Professional and special services	394	464
Transportation and communications	319	280
Data processing and cheque issue services	283	272
Rentals	198	165
Remuneration of members of the Commission	135	120
Audit Services Bureau fees	131	126
Other personnel costs	125	169
Utilities, materials and supplies	44	46
Acquisition of furniture and equipment	33	8
Repairs and maintenance	17	2
Miscellaneous	6	
	3,139	2,720

LEVIES ON INDUSTRIAL MILK
FOR THE YEAR ENDED JULY 31, 1981
(in thousands)

SCHEDULE B

	Milk Shipments (in Litres)	In Quota @ \$2.80 Hectolitre \$	Export @ \$0.16 Hectolitre \$	Total \$
Prince Edward Island	72,357	2,026	116	2,142
Nova Scotia	56,617	1,585	91	1,676
New Brunswick	38,397	1,075		1,075
Quebec	2,215,056	62,105	3,544	65,649
Ontario	1,325,023	37,145	2,120	39,265
Manitoba	150,247	4,207		4,207
Saskatchewan	76,061	2,130		2,130
Alberta	225,436	6,312		6,312
British Columbia	150,274	4,208	240	4,448
	4,309,468	120,793	6,111	126,904

LEVIES ON FLUID MILK
FOR THE YEAR ENDED JULY 31, 1981
(in thousands)

SCHEDULE C

	Sales (in Litres)	Levies* \$
Prince Edward Island	15,804	48
Nova Scotia	112,199	338
New Brunswick	70,379	209
Quebec	625,792	1,871
Ontario	983,761	2,977
Manitoba	103,191	313
Saskatchewan	94,112	277
Alberta	260,173	788
British Columbia	310,626	925
	2,576,037	7,746

*Calculated at 5% of subsidy rate of \$6.03 per hectolitre of sales.

SUBSIDIES TO PRODUCERS OF MILK AND CREAM
(BASED ON BUTTERFAT USED FOR INDUSTRIAL PURPOSES)
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

SCHEDULE D

	Shipments (thousands of kilograms)	Amount
Prince Edward Island	2,927	4,903
Nova Scotia	2,259	3,784
New Brunswick	1,732	2,901
Quebec	79,666	133,440
Ontario	53,492	89,600
Manitoba	6,500	10,889
Saskatchewan	4,047	6,778
Alberta	10,000	16,750
British Columbia	5,520	9,246
	166,143	278,291

MARKETING OPERATIONS BY PRODUCT
FOR THE YEAR ENDED JULY 31, 1981
(in thousands of dollars)

SCHEDULE E

	Butter	Skim Milk Powder	Evapo- rated Milk	Others*	Total
Sales	89,954	80,889	104,173	1,865	276,881
Cost of sales	86,734	144,183	130,496	9,349	370,762
Loss (gain) on sales	(3,220)	63,294	26,323	7,484	93,881
Export and domestic assist- ance	26	11,804	3,598	3,483	18,911
Loss (gain) before capital assistance and producer levies	(3,194)	75,098	29,921	10,967	112,792
Capital assistance (Note 4)					7,699
Loss before producer levies					120,491
Producer levies					134,650
Net income					14,159

Volume in millions

	Kilograms	Kilograms	Cases	Kilograms
Sales	26.2	63.4	6.7	1.0
Purchases	22.2	71.0	6.2	3.1

*Other products include cheese and whole milk powder.

CANADIAN FILM DEVELOPMENT CORPORATION *(Established by the Canadian Film Development Corporation Act)*

AUDITOR'S REPORT

THE HONOURABLE FRANCIS FOX, P.C., M.P.
 MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1982 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for investments in feature films as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 3, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Loans to producers	1,732,330	1,318,225	Accounts payable	48,995	30,256
Parliamentary appropriation receivable			Due to Canada		395,510
(Note 4)	2,613,553			48,995	425,766
Accounts receivable	201,337	245,244	Due to Canada (Note 4)	4,000,000	
Prepaid expenses	18,460	14,195	Accrued employee termination benefits	44,692	47,529
	4,565,680	1,577,664		4,093,687	473,295
Loans to producers		328,993			
Fixed assets			EQUITY OF CANADA		
Furniture and equipment	102,883	91,979	Equity of Canada (Note 3)	522,906	1,484,960
Leasehold improvements	35,862	33,110			
	138,745	125,089			
Accumulated depreciation	87,832	73,491			
	50,913	51,598			
	4,616,593	1,958,255		4,616,593	1,958,255

Approved on behalf of the Corporation:

DAVID P. SILCOX
President

Approved by Management:

ANDRÉ LAMY
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenses		
Assistance to English production (Note 5)	2,672,738	2,873,764
Assistance to French production (Note 5)	1,420,588	1,394,586
Assistance to marketing and distribution (Note 5) ..	405,561	573,644
Assistance to the development of the industry (Note 5)	276,215	422,614
Administration	560,459	544,426
	5,335,561	5,809,034
Revenues		
Interest on loans to producers	196,907	228,784
Management fees	26,600	254,920
	223,507	483,704
Cost of operations for the year	5,112,054	5,325,330

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of the year		
As previously reported	2,375,219	3,583,256
Write-off of investments in feature films (Note 3) ..	890,259	865,966
As restated	1,484,960	2,717,290
Parliamentary appropriation for operations	4,150,000	4,093,000
	5,634,960	6,810,290
Cost of operations for the year	5,112,054	5,325,330
Balance at end of the year	522,906	1,484,960

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriation		
Operations	4,150,000	4,093,000
Interim financing to film producers and dis- tributors (Note 4)	4,000,000	
	8,150,000	4,093,000
Funds applied		
Operations		
Cost of operations for the year	5,112,054	5,325,330
Items not requiring an outlay of funds		
Write-off of loans to producers maturing beyond one year	(328,993)	(406,928)
Depreciation	(14,900)	(13,555)
Decrease (increase) in accrued employee termination benefits	2,837	(5,701)
	4,770,998	4,899,146
Loans to producers maturing beyond one year ...	14,215	102,500
Acquisition of fixed assets	4,785,213	25,204
	4,785,213	5,026,850
Increase (decrease) in working capital	3,364,787	(933,850)
Working capital at beginning of the year	1,151,898	2,085,748
Working capital at end of the year	4,516,685	1,151,898

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and activities

The Corporation was established in 1967 under the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. To achieve its objective, the Corporation can invest in Canadian feature film productions in return for a share in the proceeds from such productions, make interest bearing loans, grant awards for outstanding accomplishments in such productions, make grants to film makers and technicians resident in Canada, and advise and assist producers in the distribution and administrative functions of such productions.

The Corporation is a Crown corporation named in Schedule C of the Financial Administration Act.

2. Significant accounting policies

(a) Loans to producers

The Corporation can advance funds to producers in the form of reimbursable loans. These loans are shown on the balance sheet at their face value, less an allowance for losses.

(b) Investments in feature films

The Corporation can advance funds to producers in return for a share in the proceeds from such productions. These advances are expensed as assistance in productions.

All proceeds subsequently received, up to the amount of the related investment, are credited to operations as a reduction of investments made during the year. Any amount in excess would be accounted for as revenues.

(c) Fixed assets

Fixed assets are recorded at cost.

Depreciation on furniture and equipment is provided for at 20% per annum, using the diminishing balance method. Leasehold improvements are amortized under the straight-line method, based on the duration of the leases.

(d) Parliamentary appropriation

The parliamentary appropriation with respect to operations is credited to the Equity of Canada in the year to which it applies. The unused cumulative balance is presented on the balance sheet as a parliamentary appropriation receivable; the cumulative amount received in excess of disbursements is reflected as due to Canada.

(e) Revenues

Interest from loans to producers and management fees are recorded on the accrual basis.

(f) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

The employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

3. Change in accounting policy

During the year the Corporation modified retroactively its accounting policy pertaining to investments in feature films which are now expensed during the year the investment is made (Note 9).

Previously, investments in feature films were shown on the balance sheet at the lower of cost and the estimated net realizable value. Any write-down was taken into account in the statement of operations.

This change has had the retroactive effect of increasing the cost of operations for the year ended March 31, 1981 by \$24,293 and that of prior years by \$865,966.

4. Interim financing to film producers and distributors

A supplementary parliamentary appropriation of \$4,000,000 has been voted for the year 1982 for interim financing advanced by the Corporation to film producers and distributors. The Corporation intends to reimburse this amount in accordance with terms to be determined with the Treasury Board of Canada. Consequently, it has recorded this amount as a non-current debt to Canada.

As at March 31, 1982 the Corporation had drawn \$1,468,300 of this supplementary parliamentary appropriation. The balance available of \$2,531,700 is included in current assets as a parliamentary appropriation receivable.

5. Assistance programs

Program expenses include the following elements:

	1982	1981
	\$	\$
Write-off of loans to producers	1,766,751	1,515,990
Investments in feature films	2,374,889	3,347,893
	4,141,640	4,863,883
Proceeds from feature films	270,967	416,393
	<u>3,870,673</u>	<u>4,447,490</u>

6. Depreciation

Depreciation of fixed assets amounting to \$14,900 (\$13,555 in 1981) has been charged to the year's operations.

7. Commitments

As at March 31, 1982, the Corporation was committed under contractual agreements to advance funds totalling \$200 (\$129,135 as at March 31, 1981) as reimbursable loans and \$259,744 (\$344,732 as at March 31, 1981) as investments.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals which will be paid during subsequent years are as follows:

	\$
1982-83	139,519
1983-84	128,750
1984-85	72,432
	<u>340,701</u>

8. Contingency

As at March 31, 1982, legal proceedings have been instituted against the Corporation for an amount of \$115,000 for not having signed a loan agreement. The case has not yet been tried. Management is of the opinion that the outcome of this lawsuit will have no significant negative impact on the Corporation's financial position; therefore no amount has been provided in the accounts.

9. Comparative figures

Some of the 1981 comparative figures have been restated to conform with the presentation adopted for 1982, including the adjustment with regard to the change in accounting policy described in Note 3.

CANADIAN LIVESTOCK FEED BOARD

(Established under the Livestock Feed Assistance Act)

AUDITOR'S REPORT

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

AND

THE CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1982 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 7, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Accounts receivable	5,472	8,916	Accounts payable	63,854	95,150
Parliamentary appropriations receivable	1,740,224	2,609,364	Contributions payable.....	1,969,806	3,154,871
	1,745,696	2,618,280		2,033,660	3,250,021
Amounts receivable under the inland elevator construction assistance program (Note 3)	1,046,796	1,001,969	Provision for employee termination benefits	95,502	72,722
				2,129,162	3,322,743
			EQUITY		
			Equity of Canada	663,330	297,506
	2,792,492	3,620,249		2,792,492	3,620,249

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

ROGER PERREAULT
President

CANADIAN LIVESTOCK FEED BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Program expenses		
Feed freight assistance	14,768,989	15,308,641
Local feed grain security	580,415	421,666
Inland elevator assistance		
Construction of new elevators (Note 3)	334,241	637,866
Expansion of existing elevators	321,243	151,807
	16,004,888	16,519,980
Administrative expenses		
Salaries and employee benefits	672,796	568,794
Travel	70,296	73,968
Publication of reports	63,272	58,433
Rentals	60,233	55,903
Stationery and office supplies	45,279	33,679
Postage	43,349	37,841
Professional and special services	39,266	42,814
Telephone	32,302	29,041
Accounting and cheque issue services	22,000	39,000
Advisory committee fees	6,645	5,488
Equipment and office furniture	3,352	19,095
Miscellaneous	16,294	19,718
	1,075,084	983,774
Cost of operations for the year	17,079,972	17,503,754

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance (deficit) at beginning of the year	297,506	(216,737)
Parliamentary appropriations (Note 4)	17,423,796	17,978,997
Services provided without charge by a government department	22,000	39,000
	17,743,302	17,801,260
Cost of operations for the year	17,079,972	17,503,754
Balance at end of the year	663,330	297,506

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriations (Note 4)	17,423,796	17,978,997
Funds applied		
Operations		
Cost of operations for the year	17,079,972	17,503,754
Items not requiring an outlay of funds		
Services provided without charge by a government department	(22,000)	(39,000)
Increase in the provision for employee termination benefits	(22,780)	(3,032)
	17,035,192	17,461,722
Increase in accounts receivable under the inland elevator construction assistance program (Note 3)	44,827	462,746
	17,080,019	17,924,468
Decrease in working capital deficiency	343,777	54,529
Working capital deficiency at beginning of the year	631,741	686,270
Working capital deficiency at end of the year	287,964	631,741

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and objectives

The Canadian Livestock Feed Board was established in 1967 under the Livestock Feed Assistance Act and its objectives are to ensure:

- the availability of feed grain to meet the needs of livestock feeders;
- the availability of adequate storage space for feed grain in Eastern Canada; and
- reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

The Board is a Crown corporation listed in Schedule C of the Financial Administration Act.

2. Significant accounting policies

(a) Program expenses

Feed freight assistance expenses are charged to operations in the year in which shipments are made. Costs incurred to assure local adequate supplies of feed grain are charged to operations in the year in which admissible costs are incurred by recipients.

Contributions for the expansion of existing elevators as well as for the construction of new elevators, net of recoverable amounts, are charged to operations in the year in which admissible costs are incurred by recipients. Write-offs of amounts previously recorded as recoverable are charged to operations in the year in which the account receivable is considered doubtful of collection.

(b) Capital expenditures

Purchases of equipment, office furniture and vehicles are expensed in the year of acquisition.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the statement of equity of Canada for the year to which they apply. Any unspent balance lapses if not used in the 30 days following the end of the fiscal year.

(d) Services provided without charge

An estimated amount for accounting and cheque issue services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(e) Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

Employees of the Board participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Inland elevator construction assistance program

Under the inland elevator construction assistance program, the Board contributes toward the cost of new elevators that are started after April 1, 1977 and in respect of which proposals were to have been submitted by March 31, 1982. Under this program, the operators of the elevators are called upon to reimburse part of the contributions received, without interest, by instalments commencing in the fourth year of operation of the new facility and continuing until the tenth year, or when 40% of the total contribution has been repaid, whichever comes first. The amounts of the instalments are based on stored quantities.

As at March 31, 1982, the Board estimates that the amounts that will be so recovered will total \$1,046,796 (\$1,001,969 as at March 31, 1981). The first instalments will become due during the year ending March 31, 1985. It is not possible to determine the amounts that will be recovered during each applicable year because of the basis for the calculation of instalments.

4. Parliamentary appropriations

Funds allotted to the Board as at March 31 were as follows:

	1982	1981
	\$	\$
Agriculture		
Vote 45—Operating expenditures	1,112,000	1,025,000
Vote 50—Contributions	18,400,000	15,300,000
Vote 50c—Contributions		2,450,000
	19,512,000	18,775,000
Less:		
Parliamentary appropriations lapsed	2,013,332	759,185
Recoveries of prior year's contributions received during the year and paid to Canada	74,872	36,818
	17,423,796	17,978,997

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1981 and 1980 and the consolidated statements of income, retained earnings and changes in financial position for the two years then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1981 and 1980 and the results of its operations and the changes in its financial position for the two years then ended in accordance with generally accepted accounting principles consistently applied.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

The consolidated financial statements of the System for the year ended December 31, 1979 were reported upon by another firm of chartered accountants.

TOUCHE ROSS & CO.
Chartered Accountants

Montreal, Canada
March 1, 1982

CONSOLIDATED BALANCE SHEET

(in thousands of dollars)

ASSETS	December 31		LIABILITIES	December 31	
	1981	1980		1981	1980
Current Assets			Current Liabilities		
Cash		46,032	Bank loans and other indebtedness	63,721	50,288
Accounts receivable	451,305	416,667	Accounts payable	595,134	501,773
Material and supplies	436,621	378,269	Accrued charges	224,540	192,257
Other current assets	175,022	176,891	Current portion of long-term debt	35,814	149,846
	1,062,948	1,017,859	Other current liabilities	151,821	151,087
Insurance Fund	34,531	29,539		1,071,030	1,045,251
Investments	94,046	93,380	Provision for Insurance	34,531	29,539
Properties	4,838,970	4,398,974	Other Liabilities and Deferred Credits	222,690	180,017
Other Assets and Deferred Charges	109,672	105,461	Long-Term Debt	1,701,531	1,441,171
			Minority Interest in Subsidiary Companies	4,345	4,345
			SHAREHOLDER'S EQUITY		
			Capital stock of Canadian National Railway Company; 6,275,302 (1980—6,262,074) common shares of no par value authorized, issued and outstanding	2,482,125	2,475,511
			Retained earnings	623,915	469,379
	6,140,167	5,645,213		6,140,167	5,645,213

See accompanying notes to consolidated financial statements.

On behalf of the Board:

J. A. DEXTRAZE
Director

R. A. BANDEEN
Director

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

CONSOLIDATED STATEMENT OF INCOME
(in thousands of dollars)

	Year ended December 31		
	1981	1980	1979
CN Rail			
Revenues	3,053,139	2,647,220	2,347,344
Expenses	2,822,752	2,396,208	2,121,180
Income	230,387	251,012	226,164
Grand Trunk Corporation			
Revenues	468,628	338,322	312,627
Expenses	428,133	329,168	282,996
Income	40,495	9,154	29,631
CN Communications			
Revenues	217,641	192,335	174,084
Expenses	185,882	159,114	148,609
Income	31,759	33,221	25,475
CN Trucking			
Revenues	99,142	80,298	75,876
Expenses	99,403	78,165	72,696
Income (loss)	(261)	2,133	3,180
CN Express			
Revenues	105,743	126,918	139,318
Expenses	145,639	180,050	186,510
Loss	(39,896)	(53,132)	(47,192)
CN Hotels and Tower			
Revenues	58,184	56,598	55,825
Expenses	57,702	54,021	57,412
Income (loss)	482	2,577	(1,587)
CN Marine Inc.			
Revenues	175,475	163,268	153,967
Expenses	166,162	154,535	146,146
Income	9,313	8,733	7,821
CNM Inc.			
Revenues	17,690	14,696	13,276
Expenses	18,878	14,650	12,268
Income (loss)	(1,188)	46	1,008
TerraTransport			
Revenues	49,078	44,112	41,409
Expenses	77,901	70,983	66,242
Loss	(28,823)	(26,871)	(24,833)
Real Estate			
Revenues	24,290	27,483	22,831
Expenses	9,627	6,074	5,345
Income	14,663	21,409	17,486
Miscellaneous			
Loss	(61,781)	(53,306)	(25,699)
Income before income taxes and extraordinary item	195,150	194,976	211,454
Income taxes	93,120	91,054	98,250
Income before extraordinary item	102,030	103,922	113,204
Reduction in income taxes on application of prior years' losses	91,140	88,804	94,961
Net income	193,170	192,726	208,165

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
(in thousands of dollars)

	Year ended December 31		
	1981	1980	1979
Balance, beginning of year	469,379	315,198	148,666
Net income for the year	193,170	192,726	208,165
	662,549	507,924	356,831
Dividend	38,634	38,545	41,633
Balance, end of year	623,915	469,379	315,198

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended December 31		
	1981	1980	1979
Working Capital (Deficiency), beginning of year	(27,392)	176,465	157,362
Funds Provided			
Net Income for the year	193,170	192,726	208,165
Add/(deduct) items not involving the current provision or use of funds			
—Depreciation	224,224	200,505	187,774
—Share of net (income) loss retained by investees accounted for by equity method	3,388	2,967	(1,744)
—Amortization of discount on long-term debt	465	767	778
—Other	7,950	14,547	12,696
Funds from operations	429,197	411,512	407,669
Net proceeds from disposal of assets and investment	32,610	27,248	27,553
Issuance of long-term debt	487,953	82,388	206,525
Issuance of capital stock	6,614	26,676	104,361
Repayment of advances and balance of sale of assets	8,835	8,753	11,180
Working capital of subsidiary acquired	2,961	1,429	
Long-term investment maturing within one year		108,000	
Total Funds Provided	968,170	666,006	757,288
Funds Used			
Additions to properties	666,518	561,014	558,285
Investments			
—Acquisition of subsidiaries	2,266	48,928	
—Purchase of acquired subsidiary bonds		14,700	
—Other	9,404	51,326	113,936
Dividend	38,634	38,545	41,633
Reduction of long-term debt	227,478	155,350	23,894
Discount on issuance of debentures	4,560		437
Total Funds Used	948,860	869,863	738,185
Increase (Decrease) in Working Capital	19,310	(203,857)	19,103
Working Capital (Deficiency), end of year	(8,082)	(27,392)	176,465

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the “Company” refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the “System” mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries and the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than two-thirds of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements.

Investments in jointly-operated companies in which the Company has less than a majority interest are accounted for by the equity method where appropriate.

(b) Reporting by Division

In presenting the results by division, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Insurance Fund

The System is self-insured for various risks, maintaining a separately invested fund. The provision for insurance represents the estimated amount of self-insured losses to be adjusted.

(e) Properties

Properties are carried at cost, which, in the case of properties brought into the System on January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of \$262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties), except, in the case of United States properties, for the application of depreciation accounting to ties, rails, other track material and ballast. Major additions and replacements generally are capitalized with the exception of labour costs relating to track material replacement and interest costs which are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation except for CN Trucking and CN Hotels and Tower divisions which follow the unit plan whereby gains or losses are taken into income as they occur.

(f) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, certain rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	3.25%
Rails	1.15%
Other track material	1.90%
Ballast	4.00%
Road locomotives	4.60%
Freight cars	2.97%
Commercial communications systems	5.03%
Hotel properties are depreciated at annual rates of 2% to 10% and vessels at 5%.	

(g) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(h) Pensions

Current service costs are charged to operations, and funded, as they accrue.

Prior service costs are charged to operations and funded by annual payments covering principal and interest over varying periods to 2006 (2015 in the case of U.S. Plans).

(i) Foreign Exchange

Assets and liabilities in foreign currencies have been translated into Canadian dollars at current rates except for investments, properties and long-term debt for which historical rates have been used. Income is charged or credited with all exchange differences. Income and expenses of foreign subsidiaries have been translated at average rates during the year except for depreciation provisions which are on the same basis as the related properties.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 2: Investments

	Percentage of Voting Interest	December 31	
		1981	1980
		(in thousands of dollars)	
Jointly-operated companies, on equity method			
Chicago and Western Indiana Railroad Company	20%	7,191	7,122
The Detroit and Toledo Shore Line Railroad Company ⁽¹⁾			6,080
Les Entreprises Bussières Ltée	50%	3,389	
The Toronto Terminals Railway Company	50%	10,682	10,882
Other		4,135	4,175
		25,397	28,259
Other companies and investments, at cost			
The Belt Railway Company of Chicago	7.69%	616	603
Eurocanadian Shipholdings Limited	18%	61,514	61,514
Intercast S.A.	18%	100	100
Telesat Canada	3.75%	2,250	2,250
Other		4,169	654
		68,649	65,121
Total		94,046	93,380

⁽¹⁾ Effective April 1, 1981, Grand Trunk Western Railroad Company purchased for approximately \$2.3 million the remaining 50% equity interest in The Detroit and Toledo Shore Line Railroad Company which was merged with Grand Trunk Western Railroad Company on October 1, 1981.

Note 3: Properties

	December 31, 1981			December 31, 1980		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands of dollars)					
Railway						
Canadian Lines ⁽¹⁾	6,332,759	2,507,777	3,824,982	5,888,608	2,403,001	3,485,607
Grand Trunk Corporation	567,052	143,124	423,928	505,974	135,242	370,732
	6,899,811	2,650,901	4,248,910	6,394,582	2,538,243	3,856,339
CN Telecommunications	603,218	215,647	387,571	553,693	192,439	361,254
CN Trucking	66,454	33,105	33,349	58,957	28,388	30,569
CN Hotels and Tower	189,183	61,763	127,420	189,589	62,404	127,185
Other	55,740	14,020	41,720	33,239	9,612	23,627
	914,595	324,535	590,060	835,478	292,843	542,635
	7,814,406	2,975,436	4,838,970	7,230,060	2,831,086	4,398,974
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	860,917	483,508	377,409	864,455	460,051	404,404

⁽¹⁾ Includes CN Rail, CN Express, CN Marine, TerraTransport and Miscellaneous properties.

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 4: Long-Term Debt

			December 31	
	Maturity	Currency in which payable	1981	1980
			(in thousands of dollars)	
Bonds Debentures and Notes				
Canadian National 4%, 23 Year Bonds (a)	Feb. 1, 1981	Canadian		300,000
Detroit and Toledo Shore Line 1st Mortgage Bonds	Dec. 1, 1982	U.S. \$ 2,041	2,434	
Canadian National 5¼%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	68,242	70,442
Canadian National 8¾%, 10 Year Bonds	Nov. 15, 1986	U.S. \$ 85,000	83,232	83,232
Canadian National 8¾%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	51,185	51,950
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	107,141	110,782
Canadian National 14%, 10 Year Notes	Dec. 1, 1991	U.S. \$100,000	117,817	
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	U.S. \$120,000	133,533	133,533
Canadian National 8¾%, 25 Year Sinking Fund Debentures	July 1, 2002	U.S. \$ 90,000	95,342	105,935
Canadian National 9.7%, 25 Year Sinking Fund Debentures	July 15, 2004	U.S. \$150,000	174,940	174,940
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	U.S. \$150,000	178,783	
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	U.S. \$150,000	181,238	
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds Debentures and Notes			1,195,910	1,032,837
Government of Canada Loan and Advances (c)				
Government of Canada consolidated loan (d)		Canadian	235,695	241,919
Canadian Government Railways advances for working capital		Canadian	14,108	14,970
Total Government of Canada Loan and Advances			249,803	256,889
Other				
Amounts owing under equipment purchase agreements (e)		U.S.	227,845	234,129
Bank loan 6¼% (f)		Swiss Francs	64,474	64,474
Promissory note 9¾% (g)		Canadian	2,189	2,400
Total Other			294,508	301,003
			1,740,221	1,590,729
Less: unamortized discount on long-term debt			5,947	1,850
current portion of long-term debt, at historical exchange rates			32,743	147,708
			38,690	149,558
Long-Term Debt			1,701,531	1,441,171

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) Weighted average interest rate on Government of Canada loan and advances outstanding at December 31, 1981 and 1980, was approximately 8.2% per annum.

(d) The Government of Canada consolidated loan bears interest at 8-¾% per annum and is payable in equal semi-annual payments of \$13.63 million covering principal and interest to June 30, 1998.

(e) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17-¾%. As at December 31, 1981, the principal amounts are payable as U.S. \$217.7 million (December 31, 1980—U.S. \$224.4 million).

(f) Principal of Swiss Francs 100.0 million repayable on April 9, 1985, or earlier at the Company's option.

(g) Repayable by semi-annual instalments of \$218,503, including principal and interest, to August 1, 1988.

(h) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1981, are as follows:

	(in thousands of dollars)
Year ending December 31:	
1982	40,898
1983	40,592
1984	49,996
1985	180,122
1986	124,438
1987—1991	544,070
1992—1996	347,596
1997—2001	251,225
2002—2006	145,403

(i) If the year-end exchange rate had been used in translating long-term debt payable in foreign currencies, the long-term debt would have been increased by \$75.2 million (1980—\$80.8 million).

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

Note 5: Shareholder's Equity

(a) Capital Stock

During the year, 13,228 shares (1980—53,352) of the no par value common stock of the Company were issued to the Government of Canada at a value of \$6,614,000 (1980—\$26,676,000) as part of an arrangement whereby the Government shall purchase shares in the capital stock of the Company having a value in aggregate of up to \$143,100,000 as a contribution to the cost of CN Marine's capital projects. The aggregate value of shares issued to date under this arrangement is \$33,290,000.

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year, has been accrued and is included in Other current liabilities.

Note 6: Major Commitments

(a) Leases

(i) The Company's lease commitments as at December 31, 1981, of which the significant portion is in respect of railway rolling stock, are as follows:

	Non-Cancellable Leases	
	Capital Leases	Operat- ing Leases
	(in thousands of dollars)	
Year ending December 31:		
1982	43,065	46,936
1983	42,461	45,074
1984	42,418	37,423
1985	43,301	36,082
1986	38,834	35,278
1987—1991	116,510	119,532
1992—1996	9,382	44,151
1997—2001	3,213	11,823
thereafter	853	
Total minimum lease payments	340,037	376,299
Less amount representing imputed interest	109,160	
Present value of net minimum lease pay- ments under capital leases	230,877	

Many of the leases provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31		
	1981	1980	1979
	(in thousands of dollars)		
Total expenses	178,914	146,685	149,472
Expenses under capital leases	43,276	46,852	43,510

Leases entered into in 1981 which are of a capital nature are insignificant.

(iii) Net reduction in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases satisfying the criteria of capital leases had been capitalized, are as follows:

	Year ended December 31		
	1981	1980	1979
	(in thousands of dollars)		
Net reduction in income	540	761	5,219
Increase in Assets			
Properties			
Leased properties under capital leases	301,397	303,937	301,219
Less accumulated amortization	131,487	109,535	86,632
	169,910	194,402	214,587
Increases in Liabilities			
Current Liabilities			
Present value of obligations under capital leases	22,188	23,105	20,047
Non-Current Liabilities			
Present value of obligations under capital leases	230,877	268,534	271,044
Less current portion	22,188	23,105	20,047
	208,689	245,429	250,997

(b) Other

The Company has a commitment at December 31, 1981, to purchase rail from a major Canadian steel producer over the period of the next thirty-one months at an aggregate cost of \$115.5 million. In addition, there are commitments for capital expenditures of \$102.1 million for railway ties and \$36.7 million for rolling stock.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1981	1980	1979
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to main- tain	162,018	97,592	135,216
(b) Maritime Freight Rates Act and Atlan- tic Region Freight Assistance Act sub- sidies	17,341	17,328	18,574
(c) Other	5,718	5,532	3,100
Other	2,623		
	187,700	120,452	156,890

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age, based on compensation and length of service. Annual pension costs are as follows:

	Year ended December 31		
	1981	1980	1979
	(in thousands of dollars)		
	182,570	196,712	200,749

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

The total amount of past service costs remaining to be charged to operations at December 31, 1981, based on the latest actuarial valuation as at December 31, 1980 (previous years based on December 31, 1977 actuarial valuation), adjusted for subsequent changes, aggregate:

	At December 31		
	1981	1980	1979
	(in thousands of dollars)		
Canadian plans	1,445,213	1,117,110	1,160,994
U.S. plans	28,669	23,566	18,411
	1,473,882	1,140,676	1,179,405

This amount is being charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1982	111,814
1983	117,961
1984	121,831
1985	131,434
1986	138,693
1987	123,620
1988	130,477
1989	137,722
1990	145,298
1991	150,701
1992	137,039
1993	117,099
1994	117,836
1995	124,469
1996	135,352
1997	95,487
1998	100,678
1999	100,164
2000	111,969
2001	178,070
2002	59,203
2003	62,405
2004	65,781
2005	69,353
2006	72,995
2007-2008	802
2009	1,097
2010-2015	1,185

In 1981, funding exceeded the charge to operations by \$4.3 million. In 1980 and 1979, charges to operations exceeded funding by \$9.3 million and \$13.1 million respectively. The cumulative excess of charges to operations over funding requirements, amounting to \$60.1 million (1980—\$64.4 million), is included in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1980, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by \$165.1 million.

Note 9: Miscellaneous Loss

Miscellaneous loss consists of the following:

	Year ended December 31		
	1981	1980	1979
	(in thousands of dollars)		
Miscellaneous revenues	16,811	14,399	45,088
Interest			
Total interest on long-term debt	158,192	125,284	111,034
Interest on short-term borrowings	14,946	1,017	118
Interest on investments	(2,307)	(15,376)	(14,793)
Total interest (net)	170,831	110,925	96,359
Interest assigned to divisions	(168,398)	(109,325)	(92,111)
	2,433	1,600	4,248
Other expense (net) ⁽¹⁾	76,159	66,105	66,539
Total expenses	78,592	67,705	70,787
Total miscellaneous loss	61,781	53,306	25,699

⁽¹⁾Other expense (net) consists of general corporate income and expenses.

Note 10: Income Taxes

At December 31, 1981, there is a loss carry-forward for tax purposes of \$110 million which have not been recognized in the financial statements. The tax benefits pertaining to this loss carry-forward are available until December 31, 1982.

In addition, the Company has timing differences of approximately \$730 million which are available to reduce taxable income of future years. Of that amount, \$555 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets. Investment tax credits of about \$19 million, \$28 million and \$33 million are also available to reduce future income taxes otherwise payable until December 31, 1984, 1985 and 1986 respectively.

The Company's effective tax rate in 1981 was 3.1% lower than the normal 50.8% due principally to the exclusion from taxable income of the non-taxable portion of capital gains.

Note 11: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1981, such revenues approximated \$607 million (1980—\$579 million, 1979—\$524 million).

CANADIAN NATIONAL RAILWAY SYSTEM—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Continued

(c) Identifiable Assets by Division

	December 31		
	1981	1980	1979
	(in thousands of dollars)		
CN Rail	4,361,459	3,957,994	3,538,760
Grand Trunk Corporation	619,742	546,902	459,542
CN Communications	452,221	408,940	392,501
CN Trucking	62,618	59,040	53,161
CN Express	61,388	69,078	70,840
CN Hotels and Tower	141,748	143,289	141,337
CN Marine	181,707	167,731	122,953
Terra Transport	67,176	62,338	59,142
Real Estate	32,588		
Miscellaneous	159,520	229,901	304,895
Total assets per Consolidated Balance Sheet	6,140,167	5,645,213	5,143,131

Assets pertaining to the Real Estate Division were not separately identified in years prior to 1981. Those for CN Marine Inc. and CNM Inc. have been grouped under CN Marine.

(d) Capital Expenditures and Depreciation by Division

	Capital Expenditures ⁽¹⁾			Depreciation		
	Year ended December 31					
	1981	1980	1979	1981	1980	1979
	(in thousands of dollars)					
CN Rail	511,085	408,119	313,202	151,398	134,690	128,003
Grand Trunk Corporation	39,493	42,311	62,700	11,952	14,028	11,424
CN Communications	58,838	33,360	44,409	31,696	23,921	22,416
CN Trucking	8,765	8,900	6,486	5,830	5,596	5,170
CN Express	1,118	4,101	6,215	4,286	4,569	4,757
CN Hotels and Tower	10,143	6,594	7,035	5,753	5,655	5,374
CN Marine ⁽²⁾	20,559	49,857	107,326	8,466	8,251	7,375
Terra Transport	7,228	4,249	5,062	2,392	2,603	2,394
Real Estate ⁽²⁾	60			365		
Miscellaneous	9,229	3,523	5,850	2,086	1,192	861
	666,518	561,014	558,285	224,224	200,505	187,774

⁽¹⁾ Represents additions to property, plant and equipment.

⁽²⁾ Amounts for capital expenditures and depreciation pertaining to the Real Estate Division were not separately identified in years prior to 1981. Those for CN Marine Inc. and CNM Inc. have been grouped under CN Marine.

Note 12: Other Matters

- (a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance and marine services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1981 aggregated \$483.7 million (1980—\$409.7 million, 1979—\$315.1 million) and the amounts receivable therefrom at December 31, 1981, amount to \$11.5 million (\$0.2 million at December 31, 1980).

- (b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding \$292.8 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1981, amounted to \$187.3 million of which \$51.1 million was received in 1981 (1980—\$42.6 million).

- (c) Commencing in 1981, the Government of Canada has agreed to pay during its 1981-82 fiscal period an amount not exceeding \$14 million to the Company to conduct a program of testing and evaluation of railway operations in Newfoundland and to reimburse CN for certain wage and wage-related costs incurred by CN at the request of the Government during the testing and evaluation period. Total billings in 1981 amounted to \$8.6 million and the amounts receivable therefrom at December 31, 1981 amount to \$0.9 million.

Note 13: Reclassification of Comparative Figures

During 1981, changes were made to improve the classification of certain items and for comparative purposes the 1980 and 1979 figures have been reclassified.

Note 14: Subsequent Events

- (a) Certain recent developments raise the possibility of a decline in the value of a portfolio investment which is stated at a cost of \$61.6 million. The amount of this contingent loss, if any, cannot be estimated at this time and no provision therefor has been made in the accounts. If such a loss were to materialize, it would be accounted for as an extraordinary charge against earnings.

CANADIAN NATIONAL RAILWAY SYSTEM—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—Concluded**

- (b) On February 17, 1982, the Company entered into a commitment with a Swiss bank to borrow SFr. 100 million for a term of 5 years at an interest rate of 7¾%. It is anticipated that the proceeds from this loan will be available on March 9, 1982, such proceeds will be used for general corporate purposes.
 - (c) On February 25, 1982, the Company entered into an Underwriting Agreement relating to the issue and sale of U.S. \$150 million principal amount of 16¼% Sinking Fund Debentures Due 2007 to be sold in the U.S. public market, with closing scheduled for March 10, 1982. The proceeds from the debentures will be used for general corporate purposes.
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CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1981
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN PATENTS AND DEVELOPMENT LIMITED *(Incorporated under the Canada Business Corporation Act)*

AUDITOR'S REPORT

THE HONOURABLE HERBERT ESER GRAY, P.C., M.P.
 MINISTER OF INDUSTRY, TRADE AND COMMERCE

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1982 and the statements of operations and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 May 14, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	78,216	1,103,831	Accounts payable and accrued liabilities	366,334	1,525,642
Term deposits	940,000	895,000	Royalties received in advance	58,874	74,550
Accounts receivable	283,097	164,236	Deferred royalty income	38,969	
Interest accrued on investments	21,069	10,879		464,177	1,600,192
Other	4,648	6,245	Provision for employee termination benefits	121,872	80,615
	1,327,030	2,180,191		586,049	1,680,807
Investment in bonds (market value 1982 \$258,400; 1981 \$261,263)	347,500	347,500	EQUITY OF CANADA		
Industrial and intellectual property rights (Note 3)	1	1	Capital stock		
Experimental equipment on loan to licensee (Note 4) ..	1	1	Authorized—10,000 shares of no par value		
			Issued—5,000 shares fully paid	296,199	296,199
			Surplus	792,284	550,687
				1,088,483	846,886
	1,674,532	2,527,693		1,674,532	2,527,693

Approved:

P. E. QUINN
Director

K. KLEGG
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Continued

STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenues		
Royalties	1,196,125	1,685,189
Deduct: awards to inventors	(104,208)	(117,956)
payments to third parties	(128,498)	(571,265)
	963,419	995,968
Interest on investments	229,479	133,461
Service charges under agency agreements	35,975	29,816
Interest charged on overdue accounts	1,758	2,519
Miscellaneous	13,511	4,275
	1,244,142	1,166,039
Expenses		
Salaries and employee benefits	889,507	736,498
Industrial and intellectual property agents' fees and related expenses, for obtaining and main- taining proprietary protection (Note 5)	152,612	111,189
Accommodation, equipment and other rentals	83,552	70,590
Legal fees	66,008	12,395
Professional and special services	64,695	112,954
Office supplies, printing, equipment and fur- nishings	42,510	36,600
Communications	30,420	28,591
Travel and removal	19,908	23,207
Miscellaneous	2,737	3,028
Bad debts expense	596	16,042
Payments in respect of sugar cane separation process		724,763
	1,352,545	1,875,857
Excess of expenses over revenues	108,403	709,818
Parliamentary appropriations		
Industry, Trade and Commerce Vote 20	350,000	350,000
Supplementary appropriation (Vote 20) for payments in respect of sugar cane separation process		724,763
	350,000	1,074,763
Excess of revenues over expenses for the year	241,597	364,945
Surplus at beginning of the year	550,687	185,742
Surplus at end of the year	792,284	550,687

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Working capital provided		
Parliamentary appropriation	350,000	350,000
Supplementary appropriation for payments in respect of sugar cane separation process		724,763
Redemption of bonds		47,750
	350,000	1,122,513
Working capital applied		
Excess of expenses over revenues	108,403	709,818
Less: increase in provision for employee termination benefits	(41,257)	(21,385)
	67,146	688,433
Increase in working capital	282,854	434,080
Working capital at beginning of the year	579,999	145,919
Working capital at end of the year	862,853	579,999

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Objectives and operations

Canadian Patents and Development Limited was established to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Investment in bonds

Bonds are carried at cost since it is management's intention to hold them to maturity. Interest income is recorded on an accrual basis.

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded in the balance sheet at a nominal value of \$1. Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to operations as incurred.

Experimental equipment

Experimental equipment on loan to licensees is recorded at a nominal value of \$1. The cost of this equipment is charged to operations in the year of acquisition.

Royalties

Royalties, payments to third parties and awards to individuals are recorded on an accrual basis.

Office furnishings and equipment

The costs of office furnishings and equipment are charged to operations in the year of acquisition.

Parliamentary appropriations

Parliamentary appropriations are recorded when received.

3. Industrial and intellectual property rights

From 1948 to date, approximately \$1,750,000 (1981—\$1,731,000) has been expended on the current inventory of unexpired patent and other rights in respect of industrial and intellectual property.

4. Experimental equipment on loan to licensees

The cost of experimental equipment purchased under active development contracts and held by a licensee amounts to \$123,500 (1981—\$123,500).

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection.

	1982	1981
	\$	\$
Expenses of obtaining and maintaining proprietary protection	279,785	210,927
Less: recoveries	127,173	99,738
Net expense for the year	152,612	111,189

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of Canadian Saltfish Corporation as at March 31, 1982 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
May 28, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	142,999		Bank overdraft		438,928
Government of Canada—Treasury Bills	987,900	881,991	Accounts payable and accrued liabilities	3,284,006	2,520,371
Accounts receivable	6,434,157	5,049,666	Current portion of long-term debt (Note 5)	312,500	312,500
Inventories (Note 3)	3,460,017	4,713,972	Provision for additional contributions payable to fishermen and producers (Note 2)	2,000,000	3,100,000
	11,025,073	10,645,629		5,596,506	6,371,799
Long-term receivables	34,741	96,642	Long-term		
Fixed (Note 4)			Loans from Canada, net of current portion (Note 5)	1,406,000	1,718,500
Land, buildings and equipment, at cost or appraised value	2,722,289	3,111,469	Provision for employee termination benefits	160,762	124,622
Less: accumulated depreciation	1,227,155	1,024,966		1,566,762	1,843,122
	1,495,134	2,086,503	EQUITY		
			Retained earnings		
			Unappropriated	3,087,680	2,309,853
			Appropriated (Note 6)	2,304,000	2,304,000
				5,391,680	4,613,853
	12,554,948	12,828,774		12,554,948	12,828,774

Approved by the Board:

K. HENRIKSEN
Director

E. MALONEY
Director

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Sales	45,886,339	49,349,504
Less: freight, insurance and sales adjustments	2,991,627	3,037,904
	42,894,712	46,311,600
Cost of sales		
Product costs (Note 2)	37,327,659	35,644,109
Transportation, storage and packaging	1,774,183	2,063,185
Other buying costs	892,054	671,951
	39,993,896	38,379,245
Gross margin	2,900,816	7,932,355
Expenses		
Selling	753,607	855,009
Administrative	653,195	664,862
Other (Note 7)	256,187	554,662
	1,662,989	2,074,533
Net income for the year before additional contributions to fishermen and producers	1,237,827	5,857,822
Provision for additional contributions to fishermen and producers (Note 2)		2,918,150
Net income for the year before extraordinary item	1,237,827	2,939,672
Write down of fish plant (Note 4)	460,000	279,059
Net income for the year	777,827	2,660,613

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Unappropriated retained earnings at beginning of the year	2,309,853	171,740
Net income for the year	777,827	2,660,613
	3,087,680	2,832,353
Less: retained earnings appropriated during the year (Note 6)		522,500
Unappropriated retained earnings at end of the year	3,087,680	2,309,853
Appropriated retained earnings at beginning of the year	2,304,000	1,781,500
Add: retained earnings appropriated during the year (Note 6)		522,500
Appropriated retained earnings at end of the year	2,304,000	2,304,000
	5,391,680	4,613,853

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Working capital provided		
Operations		
Net income for the year before extraordinary item	1,237,827	2,939,672
Less: write down of fish plant (Note 4)	460,000	279,059
Net income for the year	777,827	2,660,613
Add: charges to earnings which did not require an outlay of funds:		
Depreciation of fixed assets	225,715	304,392
Increase in provision for employee termination benefits	36,140	33,375
Write down of fish plant (Note 4)	460,000	279,059
	1,499,682	3,277,439
Increase in long-term borrowings		600,000
Decrease in long-term receivables	61,901	44,772
	1,561,583	3,922,211
Working capital applied		
Net additions to fixed assets	94,346	664,579
Long-term debt becoming current	312,500	312,500
	406,846	977,079
Increase in working capital	1,154,737	2,945,132
Working capital at beginning of the year	4,273,830	1,328,698
Working capital at end of the year	5,428,567	4,273,830

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in March 1970, to improve the earnings of the primary producer of cured saltfish. The Corporation is an agency Crown Corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$30 million.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

The Corporation markets fresh frozen products under a contractual arrangement for a group of companies on a brokerage basis. The Corporation does not earn any revenue for this service but in addition to the direct cost of providing the service, which has been reimbursed from the group, a further \$96,000 of general overhead expenses of the Corporation has been recovered from the operation. The total market value from the brokerage is \$11,496,671 and is in addition to the sales of \$45,886,339 as shown on the statement of operations.

The Corporation also sold various fishery products for other fish companies and the Government of Newfoundland on a commission basis and has earned gross commission revenue of \$294,140 on these sales, which has been included in the reported sales for the year.

CANADIAN SALTFISH COPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

2. Significant accounting policies

Depreciation

Depreciation is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Equipment	10 years
Furniture and fixtures	5 years
Vehicles	3 years
Sundry production equipment	3, 5 and 10 years

Foreign currency translation

Transactions in foreign currency during the year are translated into Canadian dollars at the rate in effect at the time of the transaction. At year-end, accounts receivable or payable in foreign currency are translated at the year-end exchange rate where such translation results in a loss; should a gain result, no year-end translation is made.

Provision for additional contributions to fishermen and producers

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to fishermen and producers are determined by the Board based on the results of operations. These contributions are made in respect of products purchased and processed during the year and therefore are charged to the operations of the year in which they are approved for distribution.

During 1981-82 the Corporation's Board of Directors approved the provision of an interim additional payment to fishermen and producers of \$2,000,000. Since this was considered by the Board to be part of the cost of operations, it has been included in product costs for the year ended March 31, 1982. In the previous year an additional payment was provided for in the amount of \$2,918,150 based on the result of operations and is therefore shown as a separate item.

Income taxes

Under the provisions of the Income Tax Act, the Corporation is exempt from federal income tax.

3. Inventories

Inventories are made up of the following categories:

	1982	1981
	\$	\$
Fish, at lower of cost and net realizable value	2,797,025	4,198,641
Packages and supplies, at cost	189,371	213,599
Salt, at cost	473,621	301,732
	<u>3,460,017</u>	<u>4,713,972</u>

4. Fixed assets

1982				
	Cost or appraised value	Accumulated depreciation	Net book value	Depreciation expense
	\$	\$	\$	\$
Land	77,574		77,574	
Buildings	898,055	139,097	758,958	44,903
Equipment	1,624,489	1,023,184	601,305	175,000
Furniture and fixtures	82,171	64,874	17,297	5,812
Fish Plant-Land	40,000		40,000	
	<u>2,722,289</u>	<u>1,227,155</u>	<u>1,495,134</u>	<u>225,715</u>

1981				
	Cost or appraised value	Accumulated depreciation	Net book value	Depreciation expense
	\$	\$	\$	\$
Land	77,574		77,574	
Building	896,840	94,096	802,744	44,842
Equipment	1,563,929	871,808	692,121	169,367
Furniture and fixtures	73,126	59,062	14,064	3,621
Fish plant	500,000		500,000	86,562
	<u>3,111,469</u>	<u>1,024,966</u>	<u>2,086,503</u>	<u>304,392</u>

The plant and land which was purchased in 1979-80 has been used primarily for the storing, packaging and shipping of saltbulk. Despite the fact that the Corporation has been seeking alternate uses for the plant, including the sale or lease of the property, it has not been successful in obtaining any offers.

Since most of the property has been unoccupied for several years, rapid deterioration has taken place. The Corporation did not consider it economical to maintain the premises in view of the failure of the fishing industry to reach a level of saltfish production sufficient to require this additional drying capacity.

Consequently the Corporation's Board of Directors decided to write down the value of this property to the appraised value of the land. An independent appraisal was made on April 22, 1981, which valued the land at \$40,000 and the property was written down to that amount. This results in an extraordinary item of \$460,000 (1981—\$279,059) being charged in the Statement of Operations for the year ended March 31, 1982.

5. Loans from Canada

The Corporation is dependent on the Government of Canada for working capital and long-term loans. Loans used to finance current assets are interest bearing and are repayable within one year.

Loans obtained to finance capital expenditures also bear interest and are subject to repayment in ten equal instalments. Outstanding long-term loans are as follows:

CANADIAN SALTFISH CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

Due date	Interest rate %	Net balance March 31, 1982	Annual principal payments
		\$	\$
March 25, 1984	7%	54,000	54,000
June 19, 1984	7%	147,000	73,500
September 22, 1985	7%	67,500	22,500
March 31, 1986	8%	37,500	12,500
March 27, 1989	10%	60,000	10,000
September 28, 1989	10	560,000	80,000
September 30, 1990	12%	480,000	60,000
		<u>1,406,000</u>	<u>312,500</u>

Annual long-term loan repayment requirements over the next five fiscal years are \$312,500 in 1983 and 1984, \$258,500 in 1985 \$185,000 in 1986 and \$150,000 in 1987.

6. Appropriations of retained earnings

The Board of Directors established that the following amounts be appropriated from retained earnings:

	March 31, 1982	March 31, 1981
	\$	\$
General contingencies	1,000,000	1,000,000
Processing and quality improvements	200,000	200,000
Research and development	100,000	100,000
Reinvestment in fixed assets	1,004,000	1,004,000
	<u>2,304,000</u>	<u>2,304,000</u>

7. Other expenses

Other expenses include the following:

	1982	1981
	\$	\$
Interest expense —Long-term	173,020	169,728
—Current	200,312	551,792
Gain on foreign exchange	(117,145)	(166,858)
	<u>256,187</u>	<u>554,662</u>

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1981. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements together with the explanatory comments thereon present fairly the financial position of The

Board as at July 31, 1981 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors

Winnipeg, Manitoba
March 11, 1982

BALANCE SHEET AS AT JULY 31, 1981
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Stocks of grain:			Liability to the Banks	1,676,403,453	1,237,733,634
Wheat stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	1,258,046,070	714,701,136	Liability to agents for grain purchased from producers but not yet delivered to the Board	1,114,178,600	370,137,193
Durum stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	219,945,527	96,193,716	Liability to agents for deferred cash tickets	291,162,031	95,963,223
Oats stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	562,137	8,937,966	Accrued expenses and accounts payable	96,269,193	32,011,472
Barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill	247,453,555		Prairie Grain Advance Payments Act	1,259,323	
Designated Barley stocks—Stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	19,729,098	12,521,651	Outstanding adjustment and final payment cheques to producers:		
Bills of exchange plus accrued interest:			—Wheat	1,388,214	700,350
Receivable in Canadian funds	1,618,988,864	1,304,222,452	—Durum	250,957	33,652
Receivable in United States funds converted at forward sales values or the prevailing rate of exchange	195,350,054	123,838,663	—Oats	2,550	443,882
Accounts receivable:			—Barley	199,095	144,389
Sundry	69,151,342	88,552,439	—Designated Barley	16,514	25,971
Prairie Grain Advance Payments Act		5,567,733	Special Account—Net balance of undistributed payment accounts	5,989,927	2,155,258
Due from the Government of Canada re deficits on Pool Account operations:			Provision for final payment expenses	6,899,509	7,768,373
1977-78 Pool Account—Oats		974,911	Surpluses resulting from operations:		
1979-80 Pool Account—Oats		778,942	1980-81 Pool Account:		
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	2,492,600	2,602,737	—Wheat	419,831,046	546,299,484
Covered hopper cars, at cost less depreciation	86,024,652	89,175,126	—Durum	1,156,364	70,746,098
Office furniture, equipment and automobiles, at cost less depreciation	931,175	863,447	—Oats	528,074	
Deferred and prepaid expenses	1,800,054	756,148	—Barley	71,167,414	53,696,101
	3,720,475,128	2,449,687,067	—Designated Barley	33,772,864	31,827,987
				3,720,475,128	2,449,687,067

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

C. W. GIBBINGS
Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

THE CANADIAN WHEAT BOARD—Continued

1980-81 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1980, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1981
(with prior year figures for the 1979-80 Pool Account for comparison)

EXHIBIT II

	1980-81		1979-80	
	Tonnes	Amount \$	Tonnes	Amount \$
Wheat acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	17,766,221	3,376,762,070	15,335,986	2,314,134,600
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	43,798	11,168,317	77,214	12,146,895
	<u>17,810,019</u>	<u>3,387,930,387</u>	<u>15,413,200</u>	<u>2,326,281,495</u>
Wheat sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill:				
Domestic	1,594,432		1,574,830	
Export	10,350,614		10,195,882	
Weight losses in transit and in drying	907		876	
	<u>11,945,953</u>	<u>2,743,149,690</u>	<u>11,771,588</u>	<u>2,291,966,537</u>
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31:				
Domestic	389,558		313,671	
Export	3,803,238		3,327,941	
Sale to the subsequent Pool Account—Wheat	1,671,270			
	<u>5,864,066</u>	<u>1,258,046,070</u>	<u>3,641,612</u>	<u>714,701,136</u>
	<u>17,810,019</u>	<u>4,001,195,760</u>	<u>15,413,200</u>	<u>3,006,667,673</u>
Surplus on Wheat transactions		<u>613,265,373</u>		<u>680,386,178</u>
Operating costs:				
Carrying charges:				
Carrying charges on Wheat stored in country elevators		116,355,687		82,692,941
Storage on Wheat stored in terminal elevators		8,827,509		10,380,249
		<u>125,183,196</u>		<u>93,073,190</u>
Country elevator administrative charges				5,344,401
Interest, bank charges and net interest on other Board accounts		35,482,063		12,348,236
Demurrage		1,565,628		891,643
Net additional freight on Wheat shipped from country stations to terminal position		2,220,503		2,451,881
Handling and stop-off on wheat warehoused at interior terminals		220,662		(32,771)
Drying charges		216,939		147,976
Protein grading development program		1,338,193		1,310,575
Interest and depreciation on Wheat Board hopper cars		14,314,999		6,274,019
Wheat Board administrative and general expenses		12,892,144		12,277,544
		<u>193,434,327</u>		<u>134,086,694</u>
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1980, to October 31, 1981		<u>419,831,046</u>		<u>546,299,484</u>

THE CANADIAN WHEAT BOARD—Continued

1980-81 POOL ACCOUNT—AMBER DURUM WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1980, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1981
(with prior year figures for the 1979-80 Pool Account for comparison)

EXHIBIT III

	1980-81		1979-80	
	Tonnes	Amount \$	Tonnes	Amount \$
Durum acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	2,821,972	666,703,025	1,927,286	313,758,328
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	18,006	4,099,079	12,454	2,003,083
Purchased from prior year Pool Account—Durum			142,438	23,429,554
	<u>2,839,978</u>	<u>670,802,104</u>	<u>2,082,178</u>	<u>339,190,965</u>
Durum sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill:				
Domestic	99,080		87,689	
Export	1,735,181		1,564,008	
Weight losses in transit and in drying	7,408		7,943	
	<u>1,841,669</u>	<u>481,065,508</u>	<u>1,659,640</u>	<u>331,527,522</u>
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31:				
Domestic	29,833		27,507	
Export	695,746		395,031	
Sale to the subsequent Pool Account—Durum	272,730			
	<u>998,309</u>	<u>219,945,527</u>	<u>422,538</u>	<u>96,193,716</u>
	<u>2,839,978</u>	<u>701,011,035</u>	<u>2,082,178</u>	<u>427,721,238</u>
Surplus on Amber Durum Wheat transactions		<u>30,208,931</u>		<u>88,530,273</u>
Operating costs:				
Carrying charges:				
Carrying charges on Durum stored in country elevators		19,750,485		13,517,063
Storage on Durum stored in terminal elevators		1,929,639		1,239,764
		<u>21,680,124</u>		<u>14,756,827</u>
Country elevator administrative charges				674,847
Interest and bank charges		3,176,810		36,349
Demurrage		(393,942)		(966,618)
Net additional freight on Durum shipped from country stations to terminal position		84,906		797,038
Handling and stop-off on Durum warehoused at interior terminals		233,025		125,657
Drying charges		2,934		2,166
Interest and depreciation on Wheat Board hoppers cars		2,273,783		788,461
Wheat Board administrative and general expenses		1,994,927		1,569,448
		<u>29,052,567</u>		<u>17,784,175</u>
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1980, to October 31, 1981		<u>1,156,364</u>		<u>70,746,098</u>

THE CANADIAN WHEAT BOARD—Continued

1980-81 POOL ACCOUNTS—OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1980, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1981
(with prior year figures for the 1979-80 Pool Account for comparison)

EXHIBIT IV

	1980-81		1979-80	
	Tonnes	Amount	Tonnes	Amount
		\$		\$
Oats acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	19,648	1,931,666	24,930	2,059,940
Purchased from prior year(s) Pool Account(s)—Oats	20,010	2,359,449	161,021	18,826,876
	<u>39,658</u>	<u>4,291,115</u>	<u>185,951</u>	<u>20,886,816</u>
Oats sold:				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	34,821	4,767,086	104,103	11,997,045
Weight losses in transit and in drying			3	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for period subsequent to July 31	1,106	112,063	61,835	6,578,517
Sale to subsequent Pool Account—Oats	<u>3,731</u>	<u>450,074</u>	<u>20,010</u>	<u>2,359,449</u>
	<u>39,658</u>	<u>5,329,223</u>	<u>185,951</u>	<u>20,935,011</u>
Surplus on Oats transactions		1,038,108		48,195
Operating costs:				
Carrying charges:				
Carrying charges on Oats stored in country elevators		120,484		543,918
Storage on Oats stored in terminal elevators.....		<u>87,909</u>		<u>(158,736)</u>
		208,393		385,182
Country elevator administrative charges				8,715
Interest and bank charges		236,664		26,089
Demurrage				343,924
Net additional freight on Oats shipped from country stations to terminal position		27,866		19,362
Drying charges		845		
Interest and depreciation on Wheat Board hoppers cars		15,831		10,199
Wheat Board administrative and general expenses		<u>20,435</u>		<u>33,666</u>
		<u>510,034</u>		<u>827,137</u>
Surplus (Deficit) on operations of the Board on the Pool Account—Oats, for the period from August 1, 1980, to October 31, 1981		528,074		(778,942)

THE CANADIAN WHEAT BOARD—Continued

1980-81 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1980, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1981
(with prior year figures for the 1979-80 Pool Account for comparison)

EXHIBIT V

	1980-81		1979-80	
	Tonnes	Amount \$	Tonnes	Amount \$
Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	4,723,319	615,999,061	3,085,170	274,666,754
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	9,176	1,274,892	10,693	943,915
	<u>4,732,495</u>	<u>617,273,953</u>	<u>3,095,863</u>	<u>275,610,669</u>
Barley sold:				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,030,519	479,450,096	3,094,881	341,431,888
Weight losses in transit and in drying	3,266		982	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Completed sales for the period subsequent to July 31	1,477,271	217,066,022		
Sale to the subsequent Pool Account—Barley	221,439	30,387,533		
	<u>4,732,495</u>	<u>726,903,651</u>	<u>3,095,863</u>	<u>341,431,888</u>
Surplus on Barley transactions		<u>109,629,698</u>		<u>65,821,219</u>
Operating costs:				
Carrying charges:				
Carrying charges on Barley stored in country elevators		20,194,560		3,669,229
Storage on Barley stored in terminal elevators		2,961,252		909,668
		<u>23,155,812</u>		<u>4,578,897</u>
Country elevator administrative charges				1,082,168
Interest and bank charges		7,364,631		(1,209,674)
Demurrage		(267,412)		2,935,279
Net additional freight on Barley shipped from country stations to terminal position		85,063		380,644
Handling and stop-off on Barley warehoused at interior terminals		6,416		(3,216)
Drying charges		295,495		58,345
Interest and depreciation on Wheat Board hopper cars		3,805,781		1,262,157
Wheat Board Administrative and General Expenses		4,016,498		3,040,518
		<u>38,462,284</u>		<u>12,125,118</u>
Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1980, to October 31, 1981		<u>71,167,414</u>		<u>53,696,101</u>

1980-81 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1980, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1981
(with prior year figures for the 1979-80 Pool Account for comparison)

EXHIBIT VI

	1980-81		1979-80	
	Tonnes	Amount \$	Tonnes	Amount \$
Designated Barley acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	894,644	148,085,354	953,806	125,853,160
Designated Barley sold:				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	804,361	157,939,178	883,445	143,956,850
Designated Barley stocks—Being Designated Barley stocks on hand July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for the period subsequent to July 31	90,283	19,729,098	70,361	12,521,651
	<u>894,644</u>	<u>177,668,276</u>	<u>953,806</u>	<u>156,478,501</u>
Surplus on designated Barley transactions		<u>29,582,922</u>		<u>30,625,341</u>
Operating costs:				
Country elevator administrative charges				334,055
Interest		(5,655,014)		(2,809,997)
Interest and depreciation on Wheat Board hopper cars		720,853		390,206
Wheat Board administrative and general expenses		744,219		883,090
		<u>(4,189,942)</u>		<u>(1,202,646)</u>
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1980, to October 31, 1981		<u>33,772,864</u>		<u>31,827,987</u>

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL
EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1981
(with prior year figures for comparison)

EXHIBIT VII

	1980-81	1979-80		1980-81	1979-80
	\$	\$		\$	\$
Administrative and General Expenses:			Allocations to operations:		
Salaries—Board members, officers and staff ..	10,840,363	9,542,367	1. Marketing of Producers' Grain:		
Unemployment insurance, pension, group insurance, medical and other employee benefits ..	1,466,565	1,227,926	1980-81 Pool Account—Wheat	7,347,553	
Advisory Committee—Travelling expenses and per diem allowances ..	69,175	56,952	1980-81 Pool Account—Durum	1,136,958	
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building ..	1,304,987	1,171,127	1980-81 Pool Account—Oats	12,363	
Telephones—Exchange service and long distance calls ..	247,120	241,587	1980-81 Pool Account—Barley	2,369,188	
Telegrams, cables and telex expense ..	129,199	129,191	1980-81 Pool Account—Designated Barley ..	438,988	
Postage ..	441,179	501,743	1979-80 Pool Account—Wheat	5,355,199	
Printing, stationery and supplies ..	607,759	535,478	1979-80 Pool Account—Durum	685,716	
Annual report, mini report and "Grain Matters", etc.	139,487	145,258	1979-80 Pool Account—Oats	13,626	
District meetings ..	13,775	21,013	1979-80 Pool Account—Barley	1,272,710	
Office expense ..	487,311	318,694	1979-80 Pool Account—Designated Barley ..	369,646	
Travelling and transfer of staff ..	629,550	566,188		19,001,947	17,035,680
Travelling expenses—Inspectors ..	147,234	141,339			
Legal fees and court costs ..	65,758	13,942	2. Distributing Final Payments to Producers:		
Audit fees ..	80,000	67,500	(a) Wheat and Durum		
Computing equipment—Rental and sundries ..	1,697,344	1,825,546	1979-80 Pool Account—Wheat	181,642	
Repair and upkeep of office machines and equipment ..	32,207	32,114	1979-80 Pool Account—Durum	40,168	
Grain market publications and services ..	50,415	33,748	1978-79 Pool Account—Wheat	41,683	
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute ..	591,542	498,838	1978-79 Pool Account—Durum	7,406	
Bonds and Insurance ..	26,130	19,989	1977-78 Pool Account—Wheat	5,440	
Market development ..	23,081	17,347	1976-77 Pool Account—Wheat	3,369	
Weather surveillance ..	17,313	8,937	1975-76 Pool Account—Wheat	1,194	
Winnipeg Commodity Exchange dues ..	10,830	9,950	1974-75 Pool Account—Wheat	575	
Depreciation on building, furniture, equipment and automobiles ..	292,991	301,820		281,477	231,545
			(b) Coarse Grains		
			1979-80 Pool Account—Barley	83,085	
			1979-80 Pool Account—Designated Barley ..	14,556	
			1978-79 Pool Account—Oats	2,488	
			1978-79 Pool Account—Barley	16,800	
			1978-79 Pool Account—Designated Barley ..	2,935	
			1977-78 Pool Account—Barley	2,403	
			1977-78 Pool Account—Designated Barley ..	424	
			1976-77 Pool Account—Oats	1,400	
			1976-77 Pool Account—Barley	1,806	
			1976-77 Pool Account—Designated Barley ..	321	
			1975-76 Pool Account—Oats	439	
			1975-76 Pool Account—Barley	575	
			1975-76 Pool Account—Designated Barley ..	99	
			1974-75 Pool Account—Oats	177	
			1974-75 Pool Account—Barley	383	
				127,891	101,369
			3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act		60,000
	19,411,315	17,428,594		19,411,315	17,428,594

THE CANADIAN WHEAT BOARD—*Concluded*STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1981

EXHIBIT VIII

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	\$	\$	\$
1957-58 Crop Year	35,203,467	35,200,780	2,687
1958-59 Crop Year	34,369,653	34,366,684	2,969
1959-60 Crop Year	38,492,505	38,489,895	2,610
1960-61 Crop Year	63,912,550	63,904,660	7,890
1961-62 Crop Year	16,656,713	16,650,484	6,229
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,130,712	5,706
1964-65 Crop Year	32,961,844	32,955,168	6,676
1965-66 Crop Year	40,600,386	40,595,298	5,088
1966-67 Crop Year	36,668,270	36,663,326	4,944
1967-68 Crop Year	47,280,533	47,276,865	3,668
1968-69 Crop Year	151,852,319	151,746,366	105,953
1969-70 Crop Year	272,777,516	272,369,486	408,030
1970-71 Crop Year	91,105,890	91,068,904	36,986
1971-72 Crop Year	68,142,360	68,084,302	58,058
1972-73 Crop Year	20,754,104	20,730,100	24,004
1973-74 Crop Year	35,259,387	35,195,760	63,627
1974-75 Crop Year	46,635,399	46,476,694	158,705
1975-76 Crop Year	20,236,528	20,156,362	80,166
1976-77 Crop Year	130,592,220	130,178,243	413,977
1977-78 Crop Year	119,090,916	118,536,001	554,915
1978-79 Crop Year	151,316,450	150,938,005	378,445
1979-80 Crop Year	99,146,581	98,660,011	486,570
1980-81 Crop Year	61,640,150	58,314,840	3,325,310
	<u>1,706,083,685</u>	<u>1,699,934,920</u>	
Balance to be refunded by Producers as at July 31, 1981			6,148,765
Add: bank interest to July 31, 1981, payable by the Government of Canada		64,009,180	
Less: amount paid to July 31, 1981		<u>63,948,876</u>	<u>60,304</u>
			6,209,069
Deduct:			
Balance of funds received to cover advance payments in default:			
Government of Canada		904,971	
Line Elevator Companies		95,086	
Interest received on default payments		<u>6,468,335</u>	<u>7,468,392</u>
Owing to the Government of Canada as at July 31, 1981			<u>(1,259,323)</u>

CAPE BRETON DEVELOPMENT CORPORATION*(Established by the Cape Breton Development Corporation Act)***AUDITORS' REPORT**

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1982, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not auditors, we have carried out such inquiries and examinations as we considered necessary in order to accept the reports of other auditors for purposes of consolidation. As required by the provision of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1982, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the power of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Sydney, Nova Scotia
May 13, 1982

COAL DIVISION**BALANCE SHEET AS AT MARCH 31, 1982**

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	31,354,110	3,435,264	Accounts payable—Trade	11,763,990	10,061,123
Accounts receivable (Note 2)	28,093,574	47,539,881	Accrued wages and vacation pay	12,864,986	11,959,986
Inventories, at the lower of cost and net realizable value			Accrued charges	40,000	1,500,000
Coal	30,871,251	8,635,324	Employees' deductions	4,917,097	4,377,945
Operating materials and supplies	12,758,873	11,530,338		29,586,073	27,899,054
Prepaid expenses	68,218	115,272			
	103,146,026	71,256,079			
Fixed (Note 3)	179,735,487	126,397,562	EQUITY		
	282,881,513	197,653,641	Equity of Canada		
			Per statement attached	253,295,440	169,754,587
				282,881,513	197,653,641

Commitments (Note 4)
Contingencies (Note 5)

On behalf of the Board:

D. S. RANKIN
Director

J. BURKE
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of year	169,754,587	93,575,694
Add: payments by Canada in respect of mining losses—Vote 25, 26e (Note 1a)	25,907,236	19,656,753
payments by Canada in respect of repayment of Prince Mine loan		9,520,000
transfer of recoverable contribution to equity		10,000,000
payments by Canada in respect of capital expenditures—Vote 30 (Note 1a)	98,473,000	60,442,000
	294,134,823	193,194,447
Deduct: mining losses	22,328,383	10,545,236
depreciation of fixed assets (Note 1b) ..	18,511,000	12,894,624
	40,839,383	23,439,860
Balance at end of year	253,295,440	169,754,587

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Revenue		
Coal sales	112,479,001	129,064,216
Less: external selling expense	3,280,062	2,058,292
	109,198,939	127,005,924
Outside railway revenue	2,611,912	3,519,252
Operating revenue	111,810,851	130,525,176
Operating expenses		
Wages and salaries	71,124,227	62,788,604
Holidays and vacations	10,625,499	8,482,772
Workmen's compensation	9,189,584	6,944,381
Surcharges	6,015,415	3,997,602
Materials and supplies	16,811,961	14,503,476
Repair materials	12,267,278	9,183,733
Electric power	4,669,123	4,577,953
Grants in lieu of taxes	2,614,055	1,982,149
Royalties	639,435	637,588
Hired heavy equipment	3,248,610	3,006,611
Other expenses	2,878,351	2,719,626
Purchased coal	3,818,154	3,669,403
Depreciation	18,511,000	12,894,624
Decrease (Increase) in coal inventory	(22,212,443)	1,217,938
Total operating expenses	140,200,249	136,606,460
Excess operating expenses over operating revenue	28,389,398	6,081,284
Pensions	15,113,555	12,965,238
Pre-retirement leave	4,606,529	4,741,554
Provision for claims	100,695	1,046,871
Interest and other income	(7,370,794)	(1,057,380)
Coal preparation expenses capitalized against Prince Mine		(337,707)
	40,839,383	23,439,860
Deduct: depreciation not deductible in determining mining losses (Note 1b)	18,511,000	12,894,624
Net mining loss, for the year	22,328,383	10,545,236

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided from		
Payments by Canada		
in respect of mining losses Vote 25, 26e (Note 1a)	25,907,236	19,656,753
in respect of capital expenditures Vote 30 (Note 1a)	98,473,000	60,442,000
in respect of repayment of Prince Mine loan		9,520,000
transfer of recoverable contribution to equity		10,000,000
reclassification of current portion of Prince Mine loan		1,464,267
Proceeds from disposal of fixed assets	125,247	125,273
	124,505,483	101,208,293
Funds used for		
Net mining loss	22,328,383	10,545,236
Expenditure on fixed assets	71,974,172	30,374,082
Transfer of recoverable contribution loan ..		10,000,000
Reduction in loan due to the Government of Canada		9,520,000
	94,302,555	60,439,318
Increase in working capital	30,202,928	40,768,975
Working capital at beginning of year	43,357,025	2,588,050
Working capital at end of year	73,559,953	43,357,025

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

1. Significant Accounting Policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Depreciation

The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

2. Accounts Receivable

	1982	1981
	\$	\$
Trade	10,663,765	19,540,148
Appropriation receivable		
Vote 30 capital expenditures	12,473,000	28,000,000
Vote 26e operating losses	4,868,236	
Employees	178,573	99,733
	28,183,574	47,639,881
Less: allowance for doubtful accounts ...	90,000	100,000
	28,093,574	47,539,881

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982—Concluded

3. Fixed Assets

	1982	1981
	\$	\$
Lingan Mine	76,941,562	67,089,823
No. 26 Mine	53,441,856	40,731,919
Prince Mine	41,257,954	31,078,056
Donkin Mine	15,845,867	3,706,362
Coal Preparation Plant	38,371,882	37,423,628
Devo Railway	34,036,097	13,690,076
Other fixed assets	12,292,779	6,619,208
	<u>272,187,997</u>	<u>200,339,072</u>
Accumulated depreciation (Note 1b)	<u>92,452,510</u>	<u>73,941,510</u>
	<u>179,735,487</u>	<u>126,397,562</u>

4. Commitments

Commitments on capital projects for ongoing mining operations include the following:

- Approximately \$18,000,000 for underground mining equipment
- Approximately \$4,000,000 for rolling stock
- Approximately \$8,000,000 for other facilities

The cost of completing Phase II of the Donkin-Morien project consisting of two tunnels at present under construction is forecast at \$55,000,000 with completion in 1985.

The Corporation will evaluate the viability of the project before commencing Phase III taking into consideration the quality of coal available and the problems of obtaining adequate financing for the substantial costs involved in the underground development of the mine.

5. Contingent Liabilities and Claims

On February 13, 1981, an explosion occurred on board a vessel carrying a shipment of coal supplied by the Corporation. As at March 31, 1982, there was neither an estimate of damage nor an indication of responsibility available.

6. Long-Term Sales Agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2011.

7. Pensions

An actuarial valuation of the Cape Breton Development Corporation Non-Contributory Pension Plan as at December 31, 1979 updated to December 31, 1981 indicated an unfunded actuarial liability of \$36,579,418 and in addition an experience deficiency of \$8,046,483. No provision for these liabilities has been included in the accounts as at March 31, 1982. The former amount is required to be liquidated by 1993 and the latter amount by 1984. The minimum annual amount required, including pension payments, will be as follows:

	\$
1982	9,682,072
1983	8,092,804
1984	6,931,484
1985-92	5,089,743
1993	649,954

Current pension payments approximate \$7,800,000 and the balance will be funded by the Corporation prior to December 31 in each year.

Changes made in the benefits payable from the plan since the last valuation may have the effect of increasing the unfunded liability. It is anticipated that a new actuarial valuation will be prepared as of December 31, 1982.

8. Remuneration of Directors and Senior Officers

The Corporation had five directors, whose aggregate remuneration for the year was \$7,100 (1981—\$8,833). The Corporation had nine officers whose aggregate remuneration for the year as officers was \$598,996 (1981—\$509,156). The president is the only officer who is also a director.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	803,539	3,280,160	Accounts payable	742,085	578,771
Accounts and interest receivable	714,642	1,388,202	Long-term debt of subsidiary	29,109	31,388
Receivable from Province of Nova Scotia	81,240	127,685			
Inventories, at lower of cost and net realizable value	1,121,748	1,476,000			
Prepaid expense	24,942	16,706			
	2,746,111	6,288,753			
Loans and investments			EQUITY		
Loans	2,670,197	3,737,031	Consolidated equity per statement attached (Note 1)	18,664,187	21,093,238
Investments	126,976	122,609			
	2,797,173	3,859,640			
Fixed (Notes 2b and 3)	13,874,295	11,522,698			
Other					
Deferred charges	17,802	32,306			
	19,435,381	21,703,397		19,435,381	21,703,397

Commitments (Note 4)
Guarantees (Note 5)

On behalf of the Board:

D. S. RANKIN
Director

J. BURKE
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31, 1982

	1982	1981
	\$	\$
Consolidated equity at beginning of year	21,093,238	20,068,394
Payments during year from Canada—Vote 35 (Note 1)	8,635,000	8,225,000*
	29,728,238	28,293,394
<i>Deduct:</i>		
Net consolidated operating expenses	11,064,051	7,200,156*
Consolidated equity at end of year	18,664,187	21,093,238

* Restated

CONSOLIDATED OPERATING STATEMENT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Development and operating expenses		
Industrial operations and assistance	3,553,807	3,756,760
Tourist operations and grants	1,082,287	1,052,543
Marine farming operations	1,757,122	955,210
Sheep farming operations	76,122	87,900
Other primary production	181,105	156,219
Real estate operating costs	750,381	737,871
Community planning and projects	882,416	878,906
Scholarships and apprentice programs	174,871	117,088
New business development assistance	1,721,115	984,951
	10,179,226	8,727,448
Administration expenses		
Salaries	1,594,420	1,203,076
Professional fees	194,112	315,543
Travelling expenses	108,376	110,356
Office and miscellaneous expenses	652,448	352,359
	2,549,356	1,981,334
Depreciation and amortization	1,352,959	1,315,156
Provision for unrecoverable loans and receivables ..	1,671,876	528,637
	3,024,835	1,843,793
Total operating expenses for the year	15,753,417	12,552,575
Revenue		
Interest	945,029	879,251*
Industrial operations	1,575,796	2,515,295
Tourist operations	746,385	731,017
Marine farming operations	277,861	321,383
Sheep farming operations	27,280	31,630
Real estate rentals	1,078,689	860,645
Other primary production	38,326	13,198
	4,689,366	5,352,419*
Net consolidated operating expenses	11,064,051	7,200,156*

* Restated

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided by		
Payment from Canada	8,635,000	8,225,000*
Repayment and reduction of loans	459,378	480,986
Proceeds on sale of fixed assets	273,987	198,211
	9,368,365	8,904,197*
Funds used for		
Consolidated operating expenses (net of income)	11,064,051	7,200,156*
<i>Less: items not requiring an outlay of funds</i>		
depreciation and amortization	1,352,959	1,315,156
provision for doubtful loans and invest- ments	1,621,546	260,872
forgivable portion of loans transferred to grants	381,937	152,807
assets written-off—Oyster program	328,806	
gain on sale of fixed assets	(53,572)	68,657
reduction in deferred charges	14,504	28,583
	7,417,871	5,374,081*
Loans	1,396,027	1,300,649
Purchase of fixed assets		
rental facilities	541,411	184,629
tourist facilities	1,827,385	764,715
primary industry facilities	427,963	495,686
secondary industry facilities	1,457,018	604,132
Loss on winding up of subsidiary		54,378
Purchase of investments	4,367	10
Decrease in long-term debt	2,279	1,907
	13,074,321	8,780,187*
Increase (Decrease) in working capital	(3,705,956)	124,010
Working capital at beginning of year	5,709,982	5,585,972
Working capital at end of year	2,004,026	5,709,982

* Restated

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1982

1. General Policy

The objects of the Industrial Development Division are to promote and assist the financing and development of industry to provide employment on the Island of Cape Breton. In accomplishing these aims, the Corporation makes loans and investments, the amounts of which are often in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement of the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted \$8,635,000 for this purpose during the fiscal year ended March 31, 1982.

2. Significant Accounting Policies

(a) Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Marine Farming Limited (Fish and Oyster Farming)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommoda- tions)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31
Cape Breton Woolen Mills Lim- ited (Carding and Spinning)	53.3%	March 31

As the financial statements of Whale Cove Summer Village Limited and Cape Breton Woolen Mills Limited showed deficit equity positions as at March 31, 1982, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of these companies for the respective years are included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet for these subsidiaries.

(b) Fixed Assets

Fixed assets are recorded at cost. The cost of related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting Policy—Certain Subsidiaries

The statements of Dundee Estates Limited and of Cape Breton Marine Farming Limited both include notes indicating that their statements have been prepared on the assumption that the companies can continue to operate as going concerns, which assumption depends on the continued financial support of Cape Breton Development Corporation.

3. Fixed Assets

	1982 \$	1981 \$
Rental facilities	5,982,329	5,441,279
Tourist facilities	8,168,018	6,345,933
Primary industry facilities	2,308,474	2,651,136
Secondary industry facilities	4,388,097	3,211,312
	20,846,918	17,649,660
Less: accumulated depreciation	6,972,623	6,126,962
	13,874,295	11,522,698

The four categories of fixed assets shown above each include land, buildings and equipment.

4. Commitments

As at March 31, 1982, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately \$1,600,000 over and above the amounts included in the financial statements at that date.

5. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that company's \$70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to \$57,260,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to \$30,000,000. The balance of advances has since been reduced to \$15,000,000 of which \$5,000,000 is in U.S. dollars.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

6. Remuneration of Directors and Senior Officers

The Corporation had five directors, whose aggregate remuneration for the year was \$7,100 (1981—\$8,833). The Corporation had nine officers whose aggregate remuneration for the year as officers was \$598,996 (1981—\$509,156). The president is the only officer who is also a director.

CROWN ASSETS DISPOSAL CORPORATION*(Established by the Surplus Crown Assets Act)***AUDITOR'S REPORT**

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1982 and the statements of operations and retained earnings and changes in financial position for the year then ended for the General Account, and the balance sheet as at March 31, 1982 and the statement of transactions for the year then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, except for the failure to remit funds to Canada within the time periods prescribed by the Surplus Crown Assets Act as referred to in Note 2 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 17, 1982

GENERAL ACCOUNT**BALANCE SHEET AS AT MARCH 31, 1982**

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	2,600	302,300	Bank indebtedness	42,836	112,926
Due from Agency Account	482,547	146,361	Accounts payable and accrued liabilities	475,079	391,663
Other	175,487	75,232		517,915	504,589
	660,634	523,893	Provision for employee termination benefits	97,700	68,045
				615,615	572,634
Fixed, at cost			EQUITY OF CANADA		
Furniture and equipment	278,446	216,997	Retained earnings	187,844	80,212
Leasehold improvements	72,962	67,924			
	351,408	284,921			
Less: accumulated depreciation	208,583	155,968			
	142,825	128,953			
	803,459	652,846		803,459	652,846

Approved by the Board:

G. A. BERGER
Director

L. G. CRUTCHLOW
Director

CROWN ASSETS DISPOSAL CORPORATION—Continued

GENERAL ACCOUNT

STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Income		
Commissions.....	4,393,810	3,430,081
Other	164,052	94,080
	<u>4,557,862</u>	<u>3,524,161</u>
Expenses		
Salaries and employee benefits	2,398,435	2,047,083
Rent and utilities	525,619	422,485
Maintenance and transportation of goods sold	312,513	15,936
Communications	278,727	261,662
Printing, stationery and office supplies	205,155	197,141
Advertising and publicity	168,590	53,159
Data processing	165,040	223,805
Travel	104,415	111,619
Maintenance and rental of furniture and equipment	90,644	83,157
Professional and special services	85,935	204,854
Depreciation	54,752	36,590
Moving and staff relocation	14,009	14,007
Other	46,396	72,451
	<u>4,450,230</u>	<u>3,743,949</u>
Net income (loss) for the year	107,632	(219,788)
Retained earnings at beginning of the year	80,212	300,000
Retained earnings at end of the year	187,844	80,212

AGENCY ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981
	\$	\$
Current		
Cash and term deposits	1,538,330	2,276,605
Accounts receivable		
Canada	203,271	253,580
Others	2,431,428	1,273,932
Accrued interest receivable	181,281	109,549
Current portion of long-term receivables (Note 4)....	361,580	2,584,882
Prepaid expenses	229,632	137,071
	<u>4,945,522</u>	<u>6,635,619</u>
Long-term receivables (Note 4)	1,760,013	2,133,997
	<u>6,705,535</u>	<u>8,769,616</u>

Approved by the Board:

G. A. BERGER
DirectorL. G. CRUTCHLOW
Director

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Operations		
Net income for the year	107,632	
Items not requiring an outlay of funds		
Provision for employee termination benefits	29,655	
Depreciation	54,752	
	<u>192,039</u>	
Proceeds on disposal of furniture and equipment	3,510	
	<u>195,549</u>	
Funds applied		
Operations		
Loss for the year		219,788
Items not requiring an outlay of funds		
Provision for employee termination benefits		(16,543)
Depreciation		(36,590)
		<u>166,655</u>
Purchase of furniture and equipment	67,099	55,165
Leasehold improvements	5,035	13,135
	<u>72,134</u>	<u>234,955</u>
Increase (decrease) in working capital	123,415	(234,955)
Working capital at beginning of the year	19,304	254,259
Working capital at end of the year	142,719	19,304

LIABILITIES	1982	1981
	\$	\$
Current		
Accounts payable and accrued liabilities	67,628	170,711
Advance payments received from customers	8,904	25,908
Contractors' security deposits	85,750	64,814
Due to General Account	482,547	146,361
Current portion due to Canada and others (Note 5)	4,300,693	6,227,825
	<u>4,945,522</u>	<u>6,635,619</u>
Due to Canada and others (Note 5)	1,760,013	2,133,997
	<u>6,705,535</u>	<u>8,769,616</u>

CROWN ASSETS DISPOSAL CORPORATION—Continued

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982			1981		
	Due to Canada	Due to Others	Total	Due to Canada	Due to Others	Total
	\$	\$	\$	\$	\$	\$
Sales	17,873,802	1,218,535	19,092,337	15,903,293	1,146,448	17,049,741
Less: direct sales expenses	254,620	2,142	256,762	830,013	5,025	835,038
	17,619,182	1,216,393	18,835,575	15,073,280	1,141,423	16,214,703
Interest earned on long-term sales agree- ments	324,737		324,737	417,572		417,572
Other interest and miscellaneous income	616,286		616,286	475,270		475,270
Net proceeds before commissions	18,560,205	1,216,393	19,776,598	15,966,122	1,141,423	17,107,545
Less: commissions	4,136,242	257,568	4,393,810	3,242,856	187,225	3,430,081
Net proceeds	14,423,963	958,825	15,382,788	12,723,266	954,198	13,677,464
Less: remittances	14,951,163	1,178,361	16,129,524	11,771,730	673,408	12,445,138
mortgage transferred	1,303,532		1,303,532			
allowance for doubtful accounts	250,848		250,848	25,674		25,674
	16,505,543	1,178,361	17,683,904	11,797,404	673,408	12,470,812
Increase (decrease) for the year	(2,081,580)	(219,536)	(2,301,116)	925,862	280,790	1,206,652
Balance at beginning of the year	7,940,836	420,986	8,361,822	7,014,974	140,196	7,155,170
Balance at end of the year	5,859,256	201,450	6,060,706	7,940,836	420,986	8,361,822

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council P.C. 1974-2756 December 12, 1974) and certain commodities are exempted from sale by the Corporation.

The Agency Account represents amounts on hand and/or uncollected on sales of surplus assets which have not yet been remitted to Canada and others.

The primary objective of the Corporation is to obtain on behalf of the Crown the highest return from the sale of surplus assets.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that:

All monies deposited in the Corporation's bank accounts except

- (a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

- (b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

- (c) the net proceeds of sales of property reported by other than a department of the Government of Canada less any amount retained pursuant to paragraph (b) with respect to each such sale,

shall be transferred or deposited to the credit of the Receiver General or remitted to each board, commission, corporation or other body on a day not later than the last day of the month following receipt thereof by the Corporation.

On a number of occasions during the year, the monies relating to the Agency Account were not remitted on time as required by Section 11(2) of the Surplus Crown Assets Act. However, the Corporation is continuing to improve in its efforts to remit monies on time as required by the Act.

Order-in-Council P.C. 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over \$300,000.

3. Significant accounting policies

- (a) Recognition of revenue

Sales and related commissions are recorded in the Agency Account when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of

CROWN ASSETS DISPOSAL CORPORATION—Concluded**NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1982—*Concluded*

the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and depreciation of leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Employee termination benefits

The employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Prepaid expenses

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are shown as prepaid expenses.

(e) Income tax

The Corporation is not subject to the provisions of any income tax act.

4. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of a ship and major equipment.

5. Due to Canada and others—Agency Account

These amounts do not become payable to Canada until monies are received from customers.

6. Commission to agents

During the year, Vebeg, an agency of the Government of the Federal Republic of Germany, retained approximately \$9,937 (1981—\$10,000) from proceeds it remitted to the Corporation.

7. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at March 31, 1982, the aggregate minimum annual rentals for all such leases are:

	\$
1982-83	395,510
1983-84	345,909
1984-85	203,562
1985-86	93,739
1987 on	16,297

8. Contingencies

(a) The Corporation has taken legal action against a certain customer to collect a receivable of approximately \$360,000. The Corporation has been advised by the Department of Justice that it has a valid claim. However, it is uncertain whether this customer will be financially able to pay this claim. No allowance for doubtful accounts has been made in respect of this claim as the ultimate amount of loss, if any, is not determinable. Any settlement resulting from the resolution of this action will be charged against the operations of the period in which the settlement occurs.

(b) A company who was unable to fulfill its contractual obligation in the purchase of certain surplus assets has commenced legal action against the Corporation to recover deposits made under the contract with an additional claim for damages. The Corporation believes that this company has no valid claim against the Corporation and that no loss will arise from the action.

9. Subsequent event

An Order-in-Council P.C. 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the functions, powers and duties relating to disposal of materiel set out in Sections 5 and 18 of the Surplus Crown Assets Act, and in Orders-in-Council P.C. 1979-1879 dated July 12, 1979 and P.C. 1980-1589 dated June 12, 1980.

The financial effect on the future operations of the Corporation is not determinable at this time.

CROWN ASSETS DISPOSAL CORPORATION (Established by the Surplus Crown Assets Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1981 and the statements of operations and retained earnings and changes in financial position for the year then ended for the General Account, and the balance sheet as at March 31, 1981 and the statement of transactions for the year then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and, except for the failure to remit funds to Canada within the time periods prescribed by the Surplus Crown Assets Act as referred to in Note 3 to the financial statements, the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 30, 1981

GENERAL ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	302,300	252,300	Bank indebtedness	112,926	111,153
Due from Agency Account	146,361	345,973	Accounts payable and accrued liabilities	391,663	230,424
Other	75,232	42,581	Due to Canada		45,018
	523,893	640,854		504,589	386,595
Fixed, at cost			Provision for employee termination benefits	68,045	51,502
Furniture and equipment	216,997	161,832		572,634	438,097
Leasehold improvements	67,924	54,789	EQUITY OF CANADA		
	284,921	216,621	Retained earnings	80,212	300,000
Less: accumulated depreciation	155,968	119,378			
	128,953	97,243			
	652,846	738,097		652,846	738,097

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

G. A. BERGER
Director

L. G. CRUTCHLOW
Director

CROWN ASSETS DISPOSAL CORPORATION—Continued

GENERAL ACCOUNT

STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Income		
Commission	3,430,081	3,143,480
Other	94,080	47,772
	3,524,161	3,191,252
Expenses		
Salaries and employee benefits	2,047,083	1,592,972
Rent	422,485	354,176
Communications	261,662	212,186
Data processing	223,805	119,058
Professional and special services	204,854	81,493
Printing, stationery and office supplies	197,141	184,784
Travel	111,619	92,114
Maintenance and rental of furniture and equip- ment	83,157	16,833
Advertising and publicity	53,159	57,398
Depreciation	36,590	26,972
Maintenance and transportation of goods sold	15,936	23,464
Moving and staff relocation	14,007	25,454
Other	72,451	63,677
	3,743,949	2,850,581
Net income (loss) for the year	(219,788)	340,671
Retained earnings at beginning of the year	300,000	171,997
	80,212	512,668
Less: amounts due to Canada		212,668
Retained earnings at end of the year	80,212	300,000

The accompanying notes are an integral part of the financial statements.

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Funds provided from operations		
Net income for the year		340,671
Items not requiring an outlay of funds		
Provision for employee termination benefits		811
Depreciation		26,972
		368,454
Funds applied		
Operations		
Loss for the year	219,788	
Items not requiring an outlay of funds		
Provision for employee termination benefits	(16,543)	
Depreciation	(36,590)	
	166,655	
Purchase of furniture and equipment	55,165	36,032
Leasehold improvements	13,135	14,428
Retained earnings due to Canada		212,668
	68,300	263,128
Increase (decrease) in working capital	(234,955)	105,326
Working capital at beginning of the year	254,259	148,933
Working capital at end of the year	19,304	254,259

The accompanying notes are an integral part of the financial statements.

AGENCY ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	2,795,412	2,709,013	Bank indebtedness	518,807	1,401,278
Deposit with Canada		100,000	Accounts payable and accrued liabilities	170,711	86,686
Accounts receivable			Advance payments received from customers	25,908	27,037
Canada	253,580	121,134	Contractors' security deposits	64,814	112,722
Others	1,273,932	823,656	Due to General Account	146,361	345,973
Accrued interest receivable	109,549	116,397	Due to Canada and others—Current portion (Note 5)	6,227,825	3,562,286
Current portion of long-term receivables (Note 4)	2,584,882	1,556,795		7,154,426	5,535,982
	7,017,355	5,426,995	Due to Canada and others (Note 5)	2,133,997	3,592,884
Long-term receivables (Note 4)	2,133,997	3,592,884		9,288,423	9,128,866
Deferred charges	137,071	108,987			
	9,288,423	9,128,866			

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

G. A. BERGER
Director

L. G. CRUTCHLOW
Director

CROWN ASSETS DISPOSAL CORPORATION—Continued

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1981

	1981			1980		
	Due to Canada	Due to Others	Total	Due to Canada	Due to Others	Total
	\$	\$	\$	\$	\$	\$
Gross sales	15,903,293	1,146,448	17,049,741	14,251,909	1,100,974	15,352,883
Less: direct sales expenses	830,013	5,025	835,038	231,695	14,214	245,909
Net sales	15,073,280	1,141,423	16,214,703	14,020,214	1,086,760	15,106,974
Interest earned on long-term sales agreements	417,572		417,572	452,408		452,408
Other interest and miscellaneous income	475,270		475,270	261,658		261,658
Other income	892,842		892,842	714,066		714,066
Net proceeds before commissions	15,966,122	1,141,423	17,107,545	14,734,280	1,086,760	15,821,040
Less: commissions	3,242,856	187,225	3,430,081	2,892,388	251,092	3,143,480
Net proceeds	12,723,266	954,198	13,677,464	11,841,892	835,668	12,677,560
Less: remittances	11,771,730	673,408	12,445,138	12,048,873	738,128	12,787,001
provision for doubtful accounts	23,174		23,174	43,000		43,000
accounts written off	2,500		2,500			
	11,797,404	673,408	12,470,812	12,091,873	738,128	12,830,001
Net increase (decrease) for the year	925,862	280,790	1,206,652	(249,981)	97,540	(152,441)
Balance at beginning of the year	7,014,974	140,196	7,155,170	7,264,955	42,656	7,307,611
Balance at end of the year	7,940,836	420,986	8,361,822	7,014,974	140,196	7,155,170

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1981

1. Objectives and operations of the Corporation

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Crown Assets Disposal Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of Crown Assets Disposal Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Lands and buildings and certain commodities are exempted from sale by the Corporation.

The Agency Account represents amounts on hand and/or uncollected on sales of surplus assets which have not yet been remitted to Canada and others.

The primary objective of the Corporation is to obtain on behalf of the Crown the highest return from the sale of surplus assets.

2. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded in the Agency Account when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and for leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Employee termination benefits

The employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Deferred charges

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are deferred.

(e) Income tax

The Corporation is not subject to the provisions of any income tax act.

3. Statutory financial limitations

The Surplus Crown Assets Act, section 11(2) requires that: All monies deposited in the Corporation's bank accounts except

(a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

(b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1981—*Concluded*

- (c) the net proceeds of sales of property reported by other than a department of the Government of Canada less any amount retained pursuant to paragraph (b) with respect to each such sale,

shall be transferred or deposited to the credit of the Receiver General or remitted to each board, commission, corporation or other body that reported property, on a day not later than the last day of the month following receipt thereof by the Corporation.

The transfer of monies to be deposited to the credit of the Receiver General or remitted to each board, commission, corporation or other body that reported property, is calculated from the statement of transactions for the Agency Account.

The monies relating to the Agency Account have not always been remitted on time due partly to the time required to prepare the statement of transactions for the Agency Account from which the monies to be remitted are calculated.

Order in Council P.C. 1970-534, 24 March, 1970 requires that all of the Corporation's surplus in excess of \$300,000 be paid to Canada at intervals of not longer than six months.

4. Long-term receivables—Agency Account

Long-term receivables include mortgages which arise principally from sales of lands and buildings and loans outstanding from customers resulting from sales of ships and major equipment.

	1981	1980
	\$	\$
Long-term receivables	4,718,879	5,149,679
Less: current portion	2,584,882	1,556,795
	<u>2,133,997</u>	<u>3,592,884</u>

5. Due to Canada and others—Agency Account

These amounts do not become payable until monies are received from customers.

	1981	1980
	\$	\$
Due to Canada and others	8,361,822	7,155,170
Less: current portion	6,227,825	3,562,286
	<u>2,133,997</u>	<u>3,592,884</u>

6. Commission to agents

During the year, Vebeg, an agency of the Government of the Federal Republic of Germany, retained approximately \$10,000 (1980—\$12,000) from proceeds it remitted to the Corporation.

7. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at March 31, 1981, the aggregate minimum annual rentals for all such leases are:

	\$
1981-82	414,000
1982-83	311,000
1983-84	248,000
1984-85	151,000
1986 on	89,000

8. Contingency

The Corporation has taken legal actions against certain customers to collect receivables of approximately \$500,000. These actions are awaiting court decisions. The Corporation has been advised by the Department of Justice that it has valid claims. However, it is uncertain whether these customers will be financially able to pay these claims.

No provision for doubtful accounts has been made in respect of these claims as the ultimate amount of loss, if any, is not determinable. Any settlement resulting from the resolution of these actions will be charged against the operations of the period in which the settlement occurs.

DEFENCE CONSTRUCTION (1951) LIMITED

(Incorporated under the Canada Business Corporations Act)

AUDITOR'S REPORT

THE HONOURABLE GILLES LAMONTAGNE, P.C., M.P.
MINISTER OF NATIONAL DEFENCE

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1982 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E. R. ROWE
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Ontario
June 4, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	638,085	441,684	Accounts payable and accrued liabilities	132,902	57,892
Accounts receivable—Government departments and agencies	37,173	120,798	Payroll deductions payable	266,767	218,064
Other	26,914	9,234	Due to Canada	187,073	12,426
	702,172	571,716	Contractors' security deposits (Note 3)	115,399	283,303
Fixed, at cost			Accrued employees' leave	523,551	416,244
Furniture and equipment	533,692	334,675		1,225,692	987,929
Less: accumulated depreciation	326,840	269,211	Provision for employee benefits (Note 4)	2,623,262	2,185,050
	206,852	65,464		3,848,954	3,172,979
			CAPITAL STOCK AND DEFICIT		
			Capital stock		
			Authorized-1,000 shares of no par value		
			Issued-31 shares fully paid	31	31
			Deficit (Note 5)	(2,939,961)	(2,535,830)
				(2,939,930)	(2,535,799)
	909,024	637,180		909,024	637,180

Approved by the Board:

A. G. BLAND
Director

L. E. DAVIES
Director

DEFENCE CONSTRUCTION (1951) LIMITED—Continued**STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
	\$	\$
Expenses		
Salaries	8,412,842	7,235,157
Employee benefits	816,492	686,231
Travel and removal	560,725	502,996
Telephone and telegraph	251,210	212,266
Office accommodation	220,750	196,966
Advertising	169,954	143,500
Office supplies and maintenance	164,815	152,809
Postage, express and freight	105,394	96,582
Professional services	98,827	97,476
Depreciation	67,250	27,107
Rental of machinery	57,561	58,450
Other	54,742	53,276
	10,980,562	9,462,816
Recoveries of expenses (Note 6)	391,504	588,517
Cost of operations	10,589,058	8,874,299
Parliamentary appropriations (Note 7)	10,184,927	8,436,293
Excess of cost of operations over parliamentary appropriations	404,131	438,006
Deficit at beginning of the year	2,535,830	2,097,824
Deficit at end of the year	2,939,961	2,535,830

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982**

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriations	10,184,927	8,436,293
Funds applied		
Cost of operations	10,589,058	8,874,299
Less: items not requiring an outlay of funds		
Depreciation	67,250	27,107
Provision for employee benefits	477,738	450,844
	10,044,070	8,396,348
Employee benefit payments	39,526	114,934
Purchase of fixed assets	208,638	36,349
	10,292,234	8,547,631
Increase in working capital deficiency	107,307	111,338
Working capital deficiency at beginning of the year	416,213	304,875
Working capital deficiency at end of the year	523,520	416,213

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982****1. Objectives and operations**

The Company was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence.

The Company's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Company inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies**Net expense**

The accounts of the Company reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Company made payments of \$427,013 (\$346,722 in 1981) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Company's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Company is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 (1981-Votes 5 and 15) to the extent of net annual cash requirements.

3. Contractors' security deposits

Contractors' security deposits represent bid deposits of \$71,945 (1981-\$247,278) and deposits on plans and specifications of \$43,454 (1981-\$36,025).

4. Provision for employee benefits

	1982	1981
	\$	\$
Termination benefits	2,112,770	1,722,492
Life insurance for retired employees	379,172	360,995
Furlough benefits	131,320	101,563
	2,623,262	2,185,050

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded**NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1982—*Concluded***5. Deficit**

The deficit of the Company is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Company provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis.

7. Income tax

The Company is not liable for the payment of income taxes.

8. Comparative figures

Certain of the 1981 comparative figures have been reclassified to conform with current year presentation.

9. Supplementary information

The Company's contracting activity on behalf of government departments and agencies is summarized below:

	1982	1981
	(in thousands of dollars)	
Contracts in progress at beginning of the year	242,759	203,265
Contracts awarded	169,289	173,787
	412,048	377,052
Contracts completed	121,856	134,293
Contracts in progress at end of the year	290,192	242,759
Payments on contracts in progress at end of the year	193,435	156,685
Work outstanding on contracts in progress at end of the year	96,757	86,074

ELDORADO NUCLEAR LIMITED

AUDITOR'S REPORT

THE HONOURABLE MARC LALONDE, P.C., Q.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1981 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements give a true and fair view of the financial position of the Company as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

COOPERS & LYBRAND

Ottawa, Ontario
February 5, 1982

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31 (in thousands of dollars)

	1981	1980	1979
Current assets			
Cash and short-term investments at cost	3,717		5,249
Accounts receivable	14,658	13,591	19,613
Mine concentrates on loan	5,038	9,052	8,596
Inventories	28,471	8,815	16,555
Supplies	10,390	15,295	12,603
Prepaid expenses	478	462	4,607
	62,752	47,215	67,223
Current liabilities			
Bank loans and advances		23,322	
Accounts payable	29,684	23,850	20,628
Long-term debt due within one year	12,400	8,353	12,153
Provision for mine shutdown	51,491		
Provision for loss on uncompleted contracts			16,066
Other liabilities	2,478		
	96,053	55,525	48,847
Working capital (deficiency)	(33,301)	(8,310)	18,376
Non-current assets			
Inventories	255,545		
Investment in joint venture	131,207	120,977	107,351
Mine concentrates on loan		10,950	10,678
Property and equipment, net	160,932	168,794	132,502
Deferred charges	5,150	6,552	6,458
Accounts receivable	1,267	2,533	
Other assets	1,524	2,098	1,753
	555,625	311,904	258,742
Capital employed	522,324	303,594	277,118
Represented by:			
Long-term debt	265,923	204,990	183,093
Other liabilities	3,938	6,286	5,077
Deferred taxes		10,708	8,844
	269,861	221,984	197,014
Shareholder's equity			
Share capital	306,586	6,586	6,586
Retained earnings (deficit)	(54,123)	75,024	73,518
	252,463	81,610	80,104
	522,324	303,594	277,118

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

Approved by the Board of Directors:

MARCEL BÉLANGER

N. M. EDIGER

ELDORADO NUCLEAR LIMITED—Continued

STATEMENT OF CONSOLIDATED EARNINGS
AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980	1979
Revenue			
Sales of products and services	71,888	91,116	111,498
Expenses			
Cost of products and services sold	77,632	68,019	89,545
Exploration	4,927	5,286	6,579
Research and development	2,683	2,904	2,858
Administration	5,608	5,149	4,992
Financing expense	15,621	6,856	6,111
Other income	(32,692)	(2,538)	(4,680)
Total expenses	73,779	85,676	105,405
Earnings (loss) before taxes and extraordinary item	(1,891)	5,440	6,093
Income taxes and mineral royalties	(362)	3,934	5,695
Earnings (loss) before extraordinary item	(1,529)	1,506	398
Loss on shutdown of Beaverlodge operations (net of deferred taxes of \$9,343)	127,618		
Net earnings (loss)	(129,147)	1,506	398
Retained earnings at beginning of year	75,024	73,518	73,120
Retained earnings (deficit) at end of year	(54,123)	75,024	73,518

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

STATEMENT OF CHANGES IN CONSOLIDATED
FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980	1979
Source of working capital			
From operations:			
Earnings (loss) before extraordinary item	(1,529)	1,506	398
Items not affecting working capital:			
Depreciation and amortization	18,100	15,493	9,978
Deferred taxes	(1,365)	1,864	1,495
	15,206	18,863	11,871
Increase in long-term debt	168,062	55,776	64,880
Mine concentrates repaid and due within one year	10,044	8,819	32,413
Decrease (increase) in accounts receivable	1,266	(2,533)	4,428
Issue of share capital	300,000		
	494,578	80,925	113,592
Use of working capital			
Decrease (increase) in other liabilities	2,348	(1,209)	3,820
Increase (decrease) in carrying value of mine concentrates on loan	(906)	9,091	17,394
Additions to property and equipment	74,732	49,483	56,063
Investment in joint venture	10,230	13,626	11,035
Repayment of long-term debt	94,729	25,527	
Long-term debt due within one year	12,400	8,353	12,153
Extraordinary item: loss on shutdown of Beaverlodge operations	62,188		
Acquisition of non-current inventories	255,545		
Additions to deferred charges	8,303	2,740	3,132
	519,569	107,611	103,597
Increase (decrease) in working capital	(24,991)	(26,686)	9,995
Working capital (deficiency) at beginning of year	(8,310)	18,376	8,381
Working capital (deficiency) at end of year	(33,301)	(8,310)	18,376

The accompanying notes to Consolidated Financial Statements are an integral part of this statement.

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited and its wholly-owned subsidiaries, Eldorado Aviation Limited and Eldor Resources Limited.

Inventories

Inventories of mine concentrates and refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at cost.

Property and Equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Investment in Joint Venture

The investment in joint venture, which consists of exploration, development and financing costs of the one-sixth interest in the Key Lake orebodies, is carried at cost until such time as production commences.

Depreciation

The principal depreciation method used is the composite straight line method based on the estimated useful lives of the property and equipment, which in the majority of cases is 10 years. For the purposes of calculating the depreciation charge, the average economic life of the property and equipment of each plant or operation is calculated, and a composite depreciation rate based on this average economic life is applied for each plant or operation.

Capitalization of Interest

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period.

Mine Development and Preproduction Costs

Certain mine development and refinery costs associated with capacity additions are deferred until commencement of production. These costs are then amortized based on production over not more than 10 years. Other costs are charged to production as incurred.

Research and Development and Exploration Costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF ACCOUNTING POLICIES—Concluded****Pension Plan**

The Company has a contributory, defined benefit, trustee pension plan covering all its regular full-time employees. Assets in the pension fund are essentially valued at book values, while liabilities are costed by the entry age normal cost method.

Pension costs are funded and recorded at rates confirmed by the consulting actuary pursuant to periodic actuarial revaluations. All actuarially-determined unfunded liabilities are amortized and funded over periods that adequately reflect their specific nature, up to a maximum of 15 years.

Sales of Products and Services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and refinery conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign Exchange

Accounts receivable and accounts payable denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end; income and expenses at rates in effect during the year; long-term debt at rates in effect when the debt was incurred. Gains or losses resulting from such translation practices are reflected in the statement of consolidated earnings and retained earnings.

Shutdown of Beaverlodge Operation

The decision to cease operations at the Beaverlodge mine on June 30, 1982 has been reflected in the accompanying financial statements on the following basis:

All the Beaverlodge assets, net of estimated salvage value, have been written off.

A provision has been made for the cost that will be incurred in shutting down the mine. This includes all foreseeable costs of closing and decommissioning the mine, including early retirement, severance and relocation programs for employees, as well as environmental and salvage costs.

Also included in the provision for shutdown is the excess of the cost of continuing to operate the mine over the net realizable value of inventories produced during the shutdown period commencing November 24, 1981.

The write-off of the Beaverlodge assets and the provision for shutdown costs have been reflected in the 1981 income statement as an extraordinary item. No provision has been made for the on-going costs of environmental monitoring of the Beaverlodge site after shutdown. These are considered to be normal operating expenses for a mining company and they will be charged against revenues in the year in which they are incurred.

Income Tax

The Company follows the tax allocation method of providing for income taxes. Taxable income may be different from reported earnings before taxes because certain items of income and expense are recorded in time periods different for tax purposes from those for accounting purposes. The difference between the taxes calculated as payable each year and those charged against earnings on the tax allocation method is accumulated and carried forward in the statement of consolidated financial position under the caption Deferred Taxes.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1981****1. Eldorado Nuclear Limited**

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act and the Government Companies Operations Act, and is an agent of Her Majesty in Right of Canada. The shares outstanding in 1944 were acquired by the federal government in that year to secure a source of uranium for Canada. In 1981 these shares were cancelled and new shares were issued to the shareholder pursuant to the acquisition by the Company of the Government uranium stockpile.

The Company, wholly-owned by Her Majesty in Right of Canada, is involved in various aspects of the nuclear fuel cycle, primarily the exploration, mining, refining and conversion of uranium.

Eldorado's Beaverlodge mine and mill in northwestern Saskatchewan produce uranium mine concentrates. This facility will close during 1982, but the Company owns concentrate inventories more than sufficient to fulfill sales commitments to 1990. Most sales to electric utilities are made under long-term, annual delivery contracts, and title transfer is generally made at the Company's Port Hope facilities prior to further processing. All export contracts must first be approved by federal regulatory agencies.

The plant at Port Hope refines uranium concentrates and converts the pure uranium to produce ceramic-grade uranium dioxide powder and uranium hexafluoride as steps in the nuclear fuel cycle. Utility customers in Canada and other nations send material to Port Hope for such processing and the converted product is shipped on behalf of customers to fabricators in Canada or to enrichment plants in the United States, Europe and Russia. At year-end 1981, the refinery held 14 million pounds of customer-owned uranium at various stages of processing (1980—25 million pounds). All exports of material on behalf of customers require a licence from federal regulatory agencies.

The Port Hope operation also includes metallurgical facilities to produce depleted uranium metal alloys, experimental fuels, and various other related products, as well as storage facilities for U_3O_8 and for processed UF₆.

A wholly-owned subsidiary, Eldor Resources Limited, owns a one-sixth interest in the Saskatchewan Uranium Joint Venture, which is developing new uranium properties at Key Lake in northern Saskatchewan. Another wholly-owned subsidiary, Eldorado Aviation Limited, provides transportation services to the Beaverlodge mine site, and will continue to do so during the period of shutting down and decommissioning the mine site. In addition, Eldorado Aviation has applied for a licence change that would permit it to expand its transportation services.

Each year, after the normal preparation, review and approval of budgets by the Board of Directors of Eldorado for the next calendar year, the Company submits the capital budget for approval by the Governor-in-Council upon recommendation of the Minister of Energy, Mines and Resources, the Minister of Finance, and the President of the Treasury Board. This budget is subsequently tabled in Parliament.

ELDORADO NUCLEAR LIMITED—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1981—Continued****2. Accounting policies**

A statement of significant accounting policies of the Company is provided in this statement.

3. Other income and expense

	1981	1980	1979
	(in thousands of dollars)		
Income			
Interest on investments	714	465	3,840
Gain on settlement of Eldor- UCAN concentrate loan	31,581	5,763	
Other non-operating items	723	999	987
Expenses			
New refinery site selection costs		(4,141)	
Miscellaneous	(326)	(548)	(147)
	<u>32,692</u>	<u>2,538</u>	<u>4,680</u>

4. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties were as follows:

	1981	1980	1979
	(in thousands of dollars)		
Income taxes—Deferred	(1,365)	1,864	1,495
Mineral royalties	1,003	2,070	4,200
	<u>(362)</u>	<u>3,934</u>	<u>5,695</u>

The reconciliation between the federal statutory income tax rate and the Company's effective rate of income tax and mineral royalties is as follows:

	Percentage of Pre-tax Earnings		
	1981	1980	1979
Federal statutory income tax (recov- ery) rate	(48.3)	48.3	46.0
Resource and depletion allowances	(110.5)	(33.2)	(24.4)
Adjusted income tax (recovery) rate ..	(158.8)	15.1	21.6
Inventory allowance	(22.1)	(9.5)	(10.0)
Research allowance		(3.7)	(6.9)
Non-deductibility of income debent- ure interest	104.5	27.4	20.5
Other	4.3	4.9	(0.6)
Effective income tax (recovery) rate ..	(72.1)	34.2	24.6
Mineral royalties	53.0	38.1	68.9
Net effective tax (recovery) rate	<u>(19.1)</u>	<u>72.3</u>	<u>93.5</u>

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues and consequently the effective rate can fluctuate drastically from year to year.

As the result of an audit of taxation years prior to 1977, the Company received reassessment notices in 1978 increasing income for tax purposes and decreasing tax loss carry forwards by approximately \$4.0 million. The Company filed a Notice of Objection with respect to these reassessments. However, to date, no formal decision has been reached.

At December 31, 1981 the Company had unrecorded income tax debits of approximately \$58 million to be applied against

future taxable earnings. These debits arise from depreciation costs exceeding capital cost allowance claims and from expenditures on assets qualifying for an earned depletion tax deduction.

5. Extraordinary item—Shutdown of Beaverlodge Operation

On November 24, 1981 the Board of Directors by resolution authorized management to close the Beaverlodge mine and mill effective June 30, 1982. Low market prices, increasing production costs and declining ore grade have combined to make this operation no longer economically viable.

Accordingly, an extraordinary loss has been recorded in the 1981 financial statements to reflect the shutdown decision. The loss provides for the write-off of Beaverlodge assets (net of estimated salvage value), the costs of decommissioning the mine and terminating employees, and the phasing out of the mine operations (net of realizable value of concentrates produced).

6. Mine concentrates on loan

Mine concentrates on loan are recorded at current inventory cost, which is lower than net realizable value. These costs are classified as either current or non-current assets, according to scheduled or estimated repayments. The mine concentrates on loan are secured by a fixed and floating charge over the borrower's assets.

Income from the mine concentrates on loan is included in revenues in the amount of \$2.0 million (1980—\$2.5 million; 1979—\$6.5 million).

7. Property and equipment

	1981	1980	1979
	(in thousands of dollars)		
Land	3,725	3,642	2,353
Buildings	15,875	69,731	55,866
Equipment	72,239	143,896	144,205
Construction in progress	96,582	33,711	16,012
Aircraft under capital lease	16,729	15,927	
	<u>205,150</u>	<u>266,907</u>	<u>218,436</u>
Less accumulated depreciation	<u>44,218</u>	<u>98,113</u>	<u>85,934</u>
	<u>160,932</u>	<u>168,794</u>	<u>132,502</u>
Depreciation for year	<u>15,269</u>	<u>13,191</u>	<u>8,574</u>

8. Deferred charges

	1981	1980	1979
	(in thousands of dollars)		
Mine development		4,500	5,523
Refinery preproduction	1,773	2,052	935
Unamortized financing costs	<u>3,377</u>		
	<u>5,150</u>	<u>6,552</u>	<u>6,458</u>
Amortization for year	<u>2,831</u>	<u>2,302</u>	<u>1,404</u>

ELDORADO NUCLEAR LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1981—Continued

9. Long-term debt

	1981	1980	1979
	(in thousands of dollars)		
i) From Canada			
8½% notes due 1978-80			605
57½% note due 1980			11,548
4½½% notes due 1981		7,762	7,762
6½% notes due 1982	10,062	10,062	10,062
5½% notes due 1983	5,082	5,082	5,082
6½% notes due 1984	10,093	10,093	10,093
ii) Other			
Income debentures due 1983, at floating rate approximately one-half of prime lending rate	40,000	40,000	40,000
Promissory notes due 1985, at floating rate ¾% below prime lending rate	30,000	30,000	
Capitalized lease expiring 1992, at floating monthly payments 2%-4% below prime lending rate	15,333	15,615	
Notes due 1986, at 13¼% (\$U.S.-50 million)	59,428		
Loan due 1991, at 7% (100 million Swiss francs)	56,763		
Notes due 1988, at interest rate to yield 9.19% (10,108 billion Japanese yen)	51,562		
iii) Mine concentrates borrowed		94,729	110,094
Sub-total	278,323	213,343	195,246
Less: Current portion of long-term debt listed above	12,400	8,353	12,153
Total	265,923	204,990	183,093

If translated into Canadian dollars at year-end rates of exchange, long-term debt would increase by \$12,545,000 in 1981 (1980 and 1979—nil). This is not necessarily indicative of the amounts which will be repaid when the obligations are retired.

(a) Loans from Canada and other

The long-term debt payments due in each of the next five years are as follows: 1982—\$12,400,000, 1983—\$47,146,000, 1984—\$11,844,000, 1985—\$31,546,000, 1986—\$64,133,000.

(b) Mine concentrates borrowed

	1981	1980	1979
	(in thousands of dollars)		
Due by Eldor Resources Limited		94,729	110,094

In conjunction with the purchase of its interest in the Key Lake joint venture, Eldor Resources Limited arranged with Uranium Canada, Limited (UCAN) for a loan of two million pounds of uranium mine concentrate (U_3O_8) from the Government of Canada stockpile. This material, of which 730,600 pounds were drawn in 1978 and 1,269,400 pounds in 1979, was sold at world market prices (deemed loan value) to fund the Key Lake acquisition. During 1981 the Government of Canada stockpile and the remaining loan liability of 1.5 million pounds U_3O_8 were transferred from UCAN to Eldorado in exchange for the issuance of common and preferred shares. As a result, the liability, valued at \$76.6 million, and the related accrued interest, valued at \$20.3 million, were eliminated.

Prior to this stockpile transfer, all interest, as computed on the deemed loan value of borrowed concentrates, was being accrued and recorded as an increase to the investment in joint venture. In

1980, 500,000 pounds of the loan was repaid to UCAN, resulting in a gain which represented the excess of the original average unit loan value over U_3O_8 inventory cost. In 1981, upon transfer of the stockpile, a further gain resulted with respect to the remainder of the loan. These gains are reflected in the respective years as "Other Income" in the statement of consolidated earnings and retained earnings.

10. Sales contracts

At December 31, 1981 the Company had commitments for the delivery of 9,423,000 pounds of uranium mine concentrates from 1982 to 1990.

11. Share capital

	1981	1980	1979
	(in thousands of dollars)		
Authorized:			
An unlimited number of common shares of no par value			
1,600,000 preferred shares (1980 and 1979—nil)			
Issued and fully paid:			
Common—1,452,880 shares to Canada (1980 and 1979—70,500 shares)	106,586	6,586	6,586
Preferred—1,600,000 shares to Canada (1980 and 1979—nil)	200,000		
	306,586	6,586	6,586

During 1981 the Company cancelled 70,500 common shares and issued 1,452,880 new common shares and 1,600,000 redeemable preferred shares.

The preferred shares have an assigned value of \$125 per share. No dividends are payable until March 31, 1986. At that date cumulative dividends, if declared, are payable at \$25 per share. At March 31, 1987 cumulative dividends, if declared, are payable at \$50 per share. Thereafter, the preferred shares bear a cumulative dividend rate of \$12.50.

12. Commitments and contingencies

- The Company has entered into long-term leases on certain properties up to 1986 with annual rental payments averaging \$499,000.
- The Company has a contributory, defined benefit pension plan covering all of its regular full-time employees. The pension fund is periodically (at least every three years) revaluated by the consulting actuary. Assets in the pension fund, which is administered by independent trustees, are essentially valued at book values, although in the case of equities, the book value is adjusted by 20 percent of any unrealized gain or loss, provided any gain does not result in the particular equity being in excess of 90% of its market value. In the case of bonds, any premium or discount from par is amortized over the lifetime of the bond. Liabilities and funding requirements are determined by the consulting actuary on the Entry Age Normal Cost method. Under this method, the normal cost to the Company is calculated as a level annual percentage of payroll which, when taken together with the members' required contributions and the assumed earnings rate thereon, would be sufficient to fund the expected benefits for each member. The assumed annual rate of return used in determining the actuarial present values of accumulated plan benefits is 5 per cent.

ELDORADO NUCLEAR LIMITED—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1981—Concluded**

The last actuarial valuation of the plan, as of December 31, 1980, revealed that the plan had a surplus of \$2,972,000 as of that date. The previous actuarial valuation as of December 31, 1979 had revealed an unfunded liability of \$248,000.

- (c) Through its wholly-owned subsidiary Eldor Resources Limited, the Company is a one-sixth partner in a joint venture that discovered and has commenced developing the ore bodies near Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldor is obligated to meet its proportionate share of the commitments of the joint venture. At December 31, 1981, Eldor's share of the estimated cost to commence production is approximately \$68 million.

- (d) The Company is expanding its refining and conversion capacity to meet projected increases in world demand for uranium. All uranium refining operations will be consolidated at a new Blind River UO_3 plant, and all UO_2 and UF_6 conversion activities will take place at expanded facilities at Port Hope. This will enable the Company to phase out its 25-year-old UO_3 plant at Port Hope. The capital cost of the program to be incurred from 1981 is projected at approximately \$184 million. The plants are expected to be ready for operation by late 1983. The Company has obtained site approval for both facilities and construction approval for the Blind River UO_3 plant from the Atomic Energy Control Board and is awaiting construction approval for the Port Hope UF_6 plant.

The Company has entered into contracts in connection with its expansion program and as at December 31, 1981, has made commitments of approximately \$34 million.

- (e) In connection with its operation, the Company is the defendant in certain litigation. It is the opinion of management, based on legal counsel, that this will not result in any material liabilities to the Company.

13. Supplementary information

- (a) Subsequent to December 31, 1981 the Company has entered into a line-of-credit financing agreement with a group of Japanese lenders. This agreement provides for the borrowing of up to 5 billion Japanese yen at an interest rate of .2% above the Japanese long-term prime lending rate (currently 8.6%). The funds must be drawn down no later than July 15, 1982 and repaid in ten equal semi-annual instalments commencing July 15, 1987.

- (b) During 1981 the Company paid sales commissions to Marubeni Corporation, who have been retained as exclusive Japanese sales agents since 1960.

- (c) Interest costs of \$8.5 million paid in 1981 have been capitalized under property and equipment and investment in joint venture (1980—\$2.8 million; 1979—nil). Deferred interest of \$2.1 million recorded in 1981 has been capitalized under investment in joint venture (1980—\$10.2 million; 1979—\$7.9 million).

- (d) Certain account descriptions have been reclassified from prior years for comparative purposes.

14. Segmented information

- (a) Industry segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

- (b) Sales

Sales revenues of the Company are derived primarily from sales to foreign and domestic electric utilities as follows:

	1981	1980	1979
	(in thousands of dollars)		
Export sales	55,135	77,738	48,893
Domestic sales	16,753	13,378	62,605
Total sales	71,888	91,116	111,498

EXPORT DEVELOPMENT CORPORATION*(Established by the Export Development Act)***AUDITOR'S REPORT**

THE HONOURABLE MARK MACGUIGAN, P.C., M.P.
 SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Export Development Corporation as at December 31, 1981 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 February 23, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981
 (in thousands of dollars)

ASSETS		1981	1980	LIABILITIES		1981	1980
Loans receivable (Note 3)				Loans payable			
Principal		3,865,517	3,426,557	Short term		708,005	462,732
Less: participation by other lenders		203,774	254,253	Long term (Note 4)		2,793,783	2,611,477
		3,661,743	3,172,304	Accrued interest		138,338	114,077
Accrued interest and fees		102,941	79,322			3,640,126	3,188,286
		3,764,684	3,251,626	Other liabilities and deferred credits			
Less: allowance for losses on loans		46,700	33,000	Accounts payable		10,991	7,293
		3,717,984	3,218,626	Deferred revenue		58,694	43,745
Investments				Other		8,925	8,773
Cash and short term investments		495,298	467,495			78,610	59,811
Canada bonds at amortized cost		25,576	25,471	Allowance for claims on insurance and guarantees in force		15,994	6,823
(Market value: 1981—22,493; 1980—23,075)							
Accrued interest		9,918	13,890				
		530,792	506,856				
Other assets				SHAREHOLDER'S EQUITY			
Unamortized debt discount and issue expenses		16,161	15,711	Capital (Note 5)		350,000	310,000
Other		4,813	6,536	Retained earnings		185,020	182,809
		20,974	22,247			535,020	492,809
		4,269,750	3,747,729			4,269,750	3,747,729
Commitments and contingent liabilities (Note 7)							

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice President, Finance

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Loans and guarantees		
Interest earned	319,761	250,419
Fees earned	11,899	8,396
Investment interest earned	86,904	77,775
	<u>418,564</u>	<u>336,590</u>
Interest expense		
Long term	289,200	233,299
Other	94,334	57,897
Provision for loan losses	14,602	5,945
	<u>398,136</u>	<u>297,141</u>
	<u>20,428</u>	<u>39,449</u>
Insurance and guarantees		
Premiums and fees earned	14,224	11,486
Investment interest earned	2,612	1,825
	<u>16,836</u>	<u>13,311</u>
Provision for claims	13,643	4,121
	<u>3,193</u>	<u>9,190</u>
Operations income	23,621	48,639
Administrative expenses	21,410	15,996
Net income	<u>2,211</u>	<u>32,643</u>
Retained earnings		
Beginning of year, as previously reported	180,836	150,166
Adjustment of prior year (Note 6)	1,973	
	<u>182,809</u>	<u>150,166</u>
Beginning of year, as restated	185,020	182,809
End of year		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Funds provided		
Net income	2,211	32,643
Items not affecting funds		
Provisions for claims and loan losses	27,349	10,067
Decrease in deferred revenue	(17,519)	(12,103)
Other	9,632	6,435
	<u>21,673</u>	<u>37,042</u>
Claims recovered	2,722	1,555
Increase in deferred revenue	<u>32,468</u>	<u>19,430</u>
	<u>56,863</u>	<u>58,027</u>
Loans receivable repaid	272,888	266,002
Participation by other lenders	12,347	96,437
Canada bonds sold and matured		1,553
Long term loans payable	428,127	655,200
Capital stock issued	40,000	
	<u>753,362</u>	<u>1,019,192</u>
Total funds provided	<u>810,225</u>	<u>1,077,219</u>
Funds employed		
Disbursements on loans receivable	711,848	869,783
Participation by other lenders repaid	62,826	78,443
Canada bonds purchased		1,932
Canada loans repaid	104,510	158,009
Long term loans payable repaid	141,311	
Claims paid	7,200	10,382
	<u>1,027,695</u>	<u>1,118,549</u>
Total funds employed	<u>1,027,695</u>	<u>1,118,549</u>
Decrease in funds	<u>217,470</u>	<u>41,330</u>
Decrease (increase) in cash and short term investments	<u>(27,803)</u>	<u>7,952</u>
Increase in short term loans payable	<u>245,273</u>	<u>33,378</u>
	<u>217,470</u>	<u>41,330</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. The Corporation

Export Development Corporation is a Crown corporation wholly-owned by Canada, which was established October 1, 1969 by the Export Development Act, a statute of the Parliament of Canada, as the successor to the Export Credits Insurance Corporation which commenced operations in 1944.

The Corporation has broad powers including the power to borrow, to lend and to guarantee loans, to enter into export and foreign investment insurance contracts and to issue guarantees in respect of export transactions.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

Contracts are entered into either under the authority of the Board of Directors or under the authority of the Governor in Council. Contracts entered into under the authority of the Governor in Council (Accounts administered for Canada) are reflected in separate financial statements. Funds required for such transactions are paid to the Corporation by Canada and the Corporation does not have any liability for transactions administered for Canada. All contracts of foreign investment insurance are issued for Canada.

2. Summary of Significant Accounting Policies

These financial statements were prepared in accordance with accounting principles generally accepted in Canada consistently applied, and conform in all material respects with International Accounting Standards. A summary of significant accounting policies follows.

Export Loan Interest Earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when in the opinion of management there is significant doubt as to its collectibility or the loan becomes non-current. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Export Loan Fees Earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Investment Interest Earned

Investment interest earned is prorated between Loans and Guarantees and Insurance and Guarantees on the basis of average funds invested.

Interest Expense

Interest expense includes amortization of debt discount and issue expenses, which is charged over the life of the debt on a straight-line basis.

Allowance for Losses on Loans Receivable

Provisions for loan losses are based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of pressures, some of which are unpredictable. Accordingly, delays in the repayment of principal and interest may well occur from time to time.

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1981—Continued

In the case of loans made to sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring a provision. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of outright repudiation or a write-off of asset value agreed to by creditors, in the opinion of management the ultimate collectibility of a sovereign obligation, and thus its asset value, is not subject to question although delays may have to be accepted.

It is the policy of the Corporation to set aside from net income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

Insurance Premiums

For short term global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Allowance for Claims on Insurance and Guarantees in Force

The Corporation provides for claims based on claims experience, augmented if necessary by a specific provision based on a review of contingent liability. Claims payments are charged and recoveries credited to the allowance.

Translation of Foreign Currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year.

3. Loans Receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, are at interest rates established in competition with similar agencies in other countries and are generally below commercial rates. These loans mature as follows:

	December 31	
	1981	1980
	(in thousands of dollars)	
Overdue	15,080	12,169
1981		250,711
1982	331,155	339,485
1983	421,019	402,781
1984	451,177	411,590
1985	437,181	397,280
1986	395,474	357,084
1987 and thereafter	1,610,657	1,001,204
Total	3,661,743	3,172,304
Commercial loans included above	1,004,162	820,225
Overdue interest	15,253	5,536

In order to facilitate the collectibility of some loans or portion of loans, the Corporation has concluded agreements to reschedule principal and interest payments in the following amounts:

	December 31	
	1981	1980
	(in thousands of dollars)	
During the year—Interest	15,736	25,233
—Principal	15,725	43,991
	31,461	69,224
Balance of rescheduled loans outstanding	160,963	133,236
Amounts overdue	1,802	289

4. Long Term Loans Payable

Long term loans payable were as follows:

	December 31	
	1981	1980
	(in thousands of dollars)	
Canada loans	529,462	640,253
Interest rates from 5.31% to 9.50% (1980 — 5.31% to 9.50%)		
Commercial loans	2,264,321	1,971,224
Interest rates from 6.00% to 16.875% (1980 — 7.00% to 14.00%)		
	2,793,783	2,611,477

These loans mature as follows:

	December 31	
	1981	1980
	(in thousands of dollars)	
1981		260,825
1982	306,338	306,955
1983	390,237	391,270
1984	754,164	757,047
1985	457,075	433,576
1986	381,387	253,831
1987 and thereafter	504,582	207,973
Total	2,793,783	2,611,477

5. Capital

Authorized capital consists of 10,000,000 shares with a par value of \$100 each. At December 31, 1981, 3,250,000 shares were issued and fully paid (December 31, 1980 — 2,850,000 shares). During the year, 400,000 shares were issued for cash. Capital also includes \$25,000,000 of contributed capital, the maximum amount provided in the Export Development Act.

EXPORT DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1981—Concluded

6. Adjustment of Prior Year

During 1981, the Corporation conducted a review of the method of accounting for forward foreign exchange contracts. This review indicated that incorrect treatment given to these transactions had resulted in an understatement of revenue of \$1,973,000 in 1980.

7. Commitments and Contingent Liabilities

Undisbursed commitments on signed loan agreements and other guarantee commitments of the Corporation as at December 31, 1981 were \$4,167,429,000 (December 31, 1980—\$3,594,203,000).

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock while generally attempting to match debt maturities and currencies with those of its export loans.

Insurance in force and other contingent liabilities of the Corporation as at December 31, 1981 were \$2,189,117,000 (December 31, 1980—\$1,701,314,000).

8. Statutory Limits

The Export Development Act allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of \$10,000,000,000. The position against this limit as at December 31, 1981 was \$7,584,104,000 (December 31, 1980—\$6,533,640,000).

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of \$10,000,000,000. The position against this limit as at December 31, 1981 was \$2,352,497,000 (December 31, 1980—\$1,866,516,000).

9. Short Term Investments and Loans Payable

With respect to short term investments and loans payable, activity was as follows:

		Year Ended December 31	
		1981	1980
		(in thousands of dollars)	
Short term investments	Average.....	515,800	502,000
	High	703,800	790,000
	Low	368,800	307,500
Short term loans payable	Average.....	546,300	424,700
	High	722,700	542,500
	Low	380,200	303,000

The Corporation also had lines of credit and overdraft facilities aggregating \$492,500,000 at December 31, 1981 (December 31, 1980 — \$390,000,000).

10. Related Party Transactions

Related party transactions not otherwise disclosed in these financial statements were as follows:

	Year Ended December 31	
	1981	1980
(in thousands of dollars)		
Transactions with Canada		
Interest expense	45,097	54,800
Less:		
Administrative expenses recovered	2,956	3,239
Interest earned	5,064	6,059
	37,077	45,502
Amounts due to (due from) Canada		
Canada treasury bills		(24,012)
Canada bonds bearing interest at rates from 8.00% to 9.75%, maturing 1983 through 1994	(25,576)	(25,471)
Accrued interest receivable	(475)	(954)
Accounts administered for Canada	1,613	5,441
Long term loans, bearing interest at rates from 5.31% to 9.50%, due 1982 through 1988	529,462	640,253
Accrued interest payable	14,985	17,612
Unused parliamentary appropriation	5,000	
Other liabilities	8,925	8,773
	533,934	621,642

11. Segmented Information

Loans and insurance are the Corporation's significant industrial segments.

Loans and Guarantees and Insurance and Guarantees on the Statement of Income reflect operations income of the two segments before deduction of administrative expenses.

At December 31, 1981 the total principal receivable of loans to foreign borrowers, excluding participation by other lenders, was \$3,661,743,000 (December 31, 1980 — \$3,172,304,000).

The assets of the Corporation are predominantly identifiable with the loans and guarantees program.

Revenue from loan interest and fees earned outside Canada for the year ended December 31, 1981 was \$324,047,000 (December 31, 1980 — \$252,199,000).

Revenue from insurance premiums and fees is earned in Canada.

EXPORT DEVELOPMENT CORPORATION—Continued

ACCOUNTS ADMINISTERED FOR CANADA

AUDITOR'S REPORT

THE HONOURABLE MARK MACGUIGAN, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Accounts Administered for Canada by Export Development Corporation as at December 31, 1981 and the statement of changes in amounts funded by Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Accounts Administered for Canada as at December 31, 1981 and the changes in the amount funded by Canada for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept for the Accounts administered for Canada by Export Development Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers set out in the Export Development Act.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
February 23, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Loans receivable (Note 3)					
Principal	698,972	636,873	Deferred revenue	5,748	1,641
Less: participation by other lenders	33,436	18,318	Funded by Canada	681,354	632,096
	665,536	618,555			
Accrued interest and fees	19,953	9,741			
	685,489	628,296			
Due from the Corporation	1,613	5,441			
	687,102	633,737		687,102	633,737
Commitments and contingent liabilities (Note 4)					

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice President, Finance

EXPORT DEVELOPMENT CORPORATION—Concluded**ACCOUNTS ADMINISTERED FOR CANADA****CHANGES IN AMOUNTS FUNDED BY CANADA
FOR THE YEAR ENDED DECEMBER 31, 1981**
(in thousands of dollars)

	1981	1980
Beginning of year	632,096	485,774
<i>Add:</i>		
Loans receivable disbursed	79,425	160,973
Participation repaid to other lenders	2,955	6,979
Export loans interest and fees earned	55,775	49,525
Export insurance and guarantee premiums and fees earned	521	841
Foreign investment insurance premiums and fees earned	538	1,023
Claims recovered on guarantees	4,314	4,192
	775,624	709,307
<i>Deduct:</i>		
Loans receivable repaid to Canada	17,326	19,018
Participation by other lenders	18,073	7,700
Administrative expenses	2,956	3,239
Claims paid on guarantees	4,557	4,336
Other advances or remittances (net)	51,358	42,918
	94,270	77,211
End of year	681,354	632,096

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981****1. Accounts administered for Canada**

The Corporation administers for Canada certain loan and insurance programs entered into under the authority of the Governor in Council. The funds required for these operations are provided by Canada, and the Corporation has no direct financial interest in these programs. As cash is received by the Corporation, it is remitted to the Consolidated Revenue Fund of Canada, net of amounts withheld to cover administrative expenses which are charged on a cost recovery basis.

2. Summary of Significant Accounting Policies**Export Loan Interest Earned**

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when in the opinion of management there is significant doubt as to its collectibility or the loan becomes non-current. Such action is taken by the Corporation under the authority of the Governor in Council. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Export Loan Fees Earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Insurance Premiums

For short term global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on the other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies.

Translation of Foreign Currency

Assets and liabilities are translated into Canadian dollars at exchange rates prevailing at year end. Income and expenses are translated at average monthly exchange rates in effect during the year.

3. Loans Receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1981	1980
	(in thousands of dollars)	
Overdue	12,266	433
1981		33,537
1982	36,456	41,037
1983	54,925	58,655
1984	60,597	59,510
1985	64,380	57,008
1986	64,066	57,302
1987 and thereafter	372,846	311,073
Total	665,536	618,555
Commercial loans included above	153,531	136,542
Overdue interest	10,031	113

In order to facilitate the collectibility of some loans or portion of loans, agreements have been concluded to reschedule principal and interest payments in the following amounts:

	December 31	
	1981	1980
	(in thousands of dollars)	
During the year—Interest	3,462	720
—Principal		
	3,462	720
Balance of rescheduled loans outstanding	6,138	2,718

4. Commitments and Contingent Liabilities

Undisbursed commitments on signed loan agreements and other guarantee commitments of the Accounts administered for Canada as at December 31, 1981 were \$49,512,000 (December 31, 1980—\$33,586,000).

Insurance in force and other contingent liabilities of the Accounts administered for Canada as at December 31, 1981 were \$266,505,000 (December 31, 1980—\$383,735,000).

5. Statutory Limits

The Export Development Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of \$2,500,000,000. The position against this limit as at December 31, 1981 was \$743,302,000 (December 31, 1980—\$665,277,000).

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of \$3,500,000,000. The position against this limit as at December 31, 1981 was \$266,505,000 (December 31, 1980—\$383,735,000).

FARM CREDIT CORPORATION
(Established by the Farm Credit Act)

AUDITOR'S REPORT

THE HONOURABLE EUGENE FRANCIS WHELAN, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1982 and the statements of operations and retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 9, 1982

BALANCE SHEET AS AT MARCH 31, 1982
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Cash	12,377	3,336	Accounts payable and accrued liabilities	2,622	1,736
Accounts receivable	109	88	Due to Canada (Note 6)	232	148
Loans to farmers, secured by mortgages (Note 3)	3,812,957	3,452,254	Fire insurance recoveries and other deposits	1,046	1,694
Loans to farm syndicates, secured by notes (Note 3)	17,454	14,668	Provision for employee termination benefits	2,017	1,967
Agreements for sale (Note 3)	17,394	15,084	Deferred income taxes	7,932	6,340
	3,847,805	3,482,006	Canada loans (Note 7)	3,686,328	3,332,466
Less: allowance for doubtful accounts	11,010	5,340		3,700,177	3,344,351
	3,836,795	3,476,666			
Real estate (Note 4)	3,327	1,947	EQUITY OF CANADA		
Fixed assets (Note 5)	1,289	1,017	Contributed capital (Note 8)	142,848	129,700
			Retained earnings (Note 9)	10,872	9,003
				153,720	138,703
	3,853,897	3,483,054		3,853,897	3,483,054

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Corporation:

PAUL BABEY
Vice-Chairman

G. I. TRANT
Member

FARM CREDIT CORPORATION—Continued

STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Income		
Interest earned on loans to farmers	333,675	283,833
Deduct: interest on loans from Canada	302,736	254,580
Interest margin	30,939	29,253
Fees earned	1,037	964
Other interest income and service charges	4,546	2,677
Gross income	36,522	32,894
Expenses		
Salaries and employee benefits	18,626	16,764
Provision for doubtful accounts	8,711	3,725
Office accommodation	1,831	1,501
Travel	1,788	1,510
Telephone	459	375
Rental and maintenance of office equipment	393	325
Printing, stationery and office supplies	329	315
Depreciation	180	166
Postage and delivery	162	132
Miscellaneous	582	393
	33,061	25,206
Net income before income taxes	3,461	7,688
Deferred income taxes	1,592	3,536
Net income (Note 9)	1,869	4,152
Retained earnings, beginning of year	9,003	4,851
Retained earnings, end of year (Note 9)	10,872	9,003

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Funds provided		
From Canada:		
Gross borrowings	489,506	398,595
Less: principal refinanced	131,027	133,158
	358,479	265,437
Capital contributed	13,148	10,400
	371,627	275,837
From farmers:		
Repayments and prepayments of principal	110,801	123,695
Increase in amount held for future instalments	1,067	3,165
	111,868	126,860
	483,495	402,697
Funds applied		
To operations		
Net income	(1,869)	(4,152)
Items not involving cash:		
Depreciation, deferred taxes and allowances	(7,492)	(6,102)
Increase in interest due from		
farmers	18,110	5,373
Net changes in accrued interest	8,171	9,516
Interest refinanced and fees paid from loan		
funds	4,737	7,448
Total to operations	21,657	12,083
To farmers		
Gross loan disbursements	476,714	503,863
Less: amount refinanced	47,091	119,529
Net loan disbursements	429,623	384,334
Less: fees and interest paid from loan funds	1,814	1,589
	427,809	382,745
Repayment of borrowings from Canada	23,456	5,521
Net changes in other assets and liabilities	1,532	1,014
	474,454	401,363
Increase in cash	9,041	1,334
Cash at beginning of year	3,336	2,002
Cash at end of year	12,377	3,336

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Corporate objectives

The Farm Credit Corporation was established on October 5, 1959, by the Farm Credit Act as the successor to the Canadian Farm Loan Board. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act on December 11, 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

FARM CREDIT CORPORATION—Continued**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1982—Continued****2. Significant accounting policies****Allowance for doubtful accounts**

The allowance for doubtful accounts relates to loans to farmers, loans to farm syndicates and agreements for sale. This allowance represents the Corporation's estimate of future probable losses on the accounts outstanding at March 31, 1982.

Actual losses on loans, recoveries on loans and the changes in the allowance are recorded in the statement of operations and retained earnings as a provision for doubtful accounts.

Revenue recognition

Interest on loans to farmers, loans to farm syndicates and agreements for sale is recorded as income on an accrual basis. Appraisal fees relating to loan applications are recorded as income when received. Appraisal fees withheld from loan funds are recorded as income at the time the loans are disbursed. Partial discharge fees are recorded as income when the discharge occurs. Service charges earned on loans to farm syndicates are recorded as income when loans are disbursed.

Fixed assets

Fixed assets are recorded at cost. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Other fixed assets are depreciated using the diminishing balance method at annual rates of 20% for furniture and equipment and 30% for automobiles.

Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes. Deferred income taxes result primarily from the timing difference between the provision for doubtful accounts charged to operations and the amount claimed for tax purposes with respect to mortgage reserves deducted under Section 33 of the Income Tax Act.

3. Long-term receivables

Outstanding amounts are receivable over periods of up to thirty years at interest rates in effect at the time of approval.

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands of dollars)	
			1982	1981
Loans to farmers	30 years	5-16 ¾	3,812,957	3,452,254
Loans to farm syndicates	15 years	6 ¾-17 ½	17,454	14,668
Agreements for sale	30 years	5-16 ¾	17,394	15,084
			<u>3,847,805</u>	<u>3,482,006</u>

Agreements for sale of \$17,394,000 (1981—\$15,084,000) consists of \$10,156,000 (1981—\$7,278,000) pertaining to agreements for sale and mortgages arising from sales of real estate under the Farm Credit Act and \$7,238,000 (1981—\$7,806,000) pertaining to agreements for sale under the Small Farm Development Program.

A summary of long-term receivables in the aggregate, by annual interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands of dollars)						1988 through 2012
	Total	1983	1984	1985	1986	1987	
5-5 ¾	206,263	22,406	15,596	15,627	15,585	15,442	121,607
6-6 ¾	238,565	19,523	10,850	11,318	11,813	12,304	172,757
7-7 ¾	363,249	25,399	13,181	13,910	14,632	15,469	280,658
8-8 ¾	679,298	50,594	16,736	17,947	19,065	20,174	554,782
9-9 ¾	903,544	70,728	15,576	16,650	17,948	19,319	763,323
10-10 ¾	507,045	38,732	6,823	7,415	7,999	8,670	437,406
11-11 ¾	152,007	11,332	1,732	1,898	1,992	2,154	132,899
12-12 ¾	299,521	20,727	2,758	3,087	3,458	3,825	265,666
13-13 ¾	157,108	12,263	1,885	2,050	2,133	2,206	136,571
14-14 ¾	286,253	18,380	2,786	3,071	3,394	3,687	254,935
15-15 ¾	1,077	29	8	9	11	12	1,008
16-16 ¾	53,341	1,170	256	300	352	412	50,851
17-17 ¾	534	110	83	83	82	81	95
	<u>3,847,805</u>	<u>291,393</u>	<u>88,270</u>	<u>93,365</u>	<u>98,464</u>	<u>103,755</u>	<u>3,172,558</u>

At March 31, 1982, accrued interest of \$182,552,000 (1981—\$155,541,000) and arrearages of \$53,384,000 (1981—\$31,543,000) are included and are shown as maturing in the year ending March 31, 1983.

Prepayments of principal from borrowers of \$35,774,000 (1981—\$53,248,000) were received during the year and applied as a reduction of principal.

FARM CREDIT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

4. Real estate

This represents farm property held by the Corporation for resale and is carried at the lower of cost and net realizable value. It consists of property acquired in the process of administering the outstanding loans to farmers and to farm syndicates and must be disposed of by the Corporation within five years of acquisition or such further period as the Governor in Council may prescribe.

5. Fixed assets

	1982		1981	
	Cost	Accumulated Depreciation	Net	Net
	(in thousands of dollars)			
Furniture and equipment ..	1,517	974	543	440
Automobiles	8	2	6	1
Leasehold improvements ..	847	107	740	576
	<u>2,372</u>	<u>1,083</u>	<u>1,289</u>	<u>1,017</u>

6. Due to Canada

Pursuant to an agreement with the Department of Agriculture, the Corporation's continuing administrative costs relating to the Land Transfer Plan, a component of the Department's Small Farm Development Program which terminated on March 31, 1979, are reimbursed by the Department and any excess of income over expense is paid to Canada.

The amount due to Canada of \$232,000 (1981—\$148,000) in respect of operations during the year under this program is determined as follows:

	1982	1981
	(in thousands of dollars)	
Interest earned and other income	843	786
Less: interest on loans from Canada	<u>620</u>	<u>646</u>
Excess of income over interest expense	<u>223</u>	<u>140</u>
Funds received from Agriculture Vote 20 (1981—Vote 25)	40	40
Less: administrative expenses	<u>31</u>	<u>32</u>
	<u>9</u>	<u>8</u>
	<u>232</u>	<u>148</u>

7. Canada loans

The Corporation has borrowed funds, secured by note, from the Minister of Finance for the purpose of making farm loans, pursuant to section 13 of the Farm Credit Act and section 8 of the Farm Syndicates Credit Act. Loans are also outstanding that were borrowed for the purposes of the Small Farm Development Program pursuant to the Farm Credit Act, as authorized by Order in Council P.C. 1972-1490 dated June 29, 1972. These borrowings are repayable in accordance with the terms and interest rates prescribed at the time of borrowing.

Outstanding amounts as at March 31, 1982 are as follows:

	Period not exceeding	Annual interest rate %	Outstanding amount (in thousands of dollars)	
			1982	1981
Farm Credit Act	20 years	4-15¾	3,559,015	3,226,192
Farm Syndicates Credit Act	5 years	8½-16½	16,576	13,985
Small Farm Development Program	20 years	6-9	8,667	9,058
Accrued interest			<u>102,070</u>	<u>83,231</u>
			<u>3,686,328</u>	<u>3,332,466</u>

A summary of the Canada loans in the aggregate, by interest rate and fiscal year of maturity, is as follows:

Annual interest rate %	Maturities by fiscal year (in thousands of dollars)						1988 through 2003
	Total	1983	1984	1985	1986	1987	
4-4½%	6,019	2,541	2,134	1,344			
5-5½%	149,618	36,462	31,852	33,597	35,439	12,268	
6-6½%	447,457	47,977	34,706	36,930	39,295	41,813	246,736
7-7½%	445,412	32,879	26,736	28,628	30,793	33,121	293,255
8-8½%	1,029,754	54,281	36,165	38,738	41,657	45,205	813,708
9-9½%	674,531	31,184	17,475	19,118	20,720	22,495	563,539
10-10½%	1,864	564	520	260			
11-11½%	170,588	7,476	3,016	3,342	3,708	3,958	149,088
12-12½%	236,375	10,675	4,350	4,797	5,298	5,492	205,763
13-13½%	352,763	31,501	4,838	5,375	5,984	6,674	298,391
14-14½%							
15-15½%	170,069	6,518	1,469	1,709	1,989	2,315	156,069
16-16½%	1,878	258	360	360	360	360	180
	<u>3,686,328</u>	<u>262,316</u>	<u>163,621</u>	<u>174,458</u>	<u>185,503</u>	<u>173,701</u>	<u>2,726,729</u>

The amounts outstanding as at March 31, 1982, include accrued interest totalling \$102,070,000 (1981—\$83,231,000) and are shown as maturing in the year ending March 31, 1983.

FARM CREDIT CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

8. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The present statutory limit on this amount is \$150 million (1981—\$150 million). Subsequent to the year-end, the limit has been increased as described in Note 15. In the current

year, contributed capital of \$13.1 million (1981—\$10.4 million) was received from Canada.

9. Segmented information

Operations and retained earnings under the Farm Credit Act and the Farm Syndicates Credit Act are broken down as follows:

	Total		Farm Credit Act		Farm Syndicates Credit Act	
	1982	1981	1982	1981	1982	1981
(in thousands of dollars)						
Income						
Interest earned on loans	333,675	283,833	331,830	282,440	1,845	1,393
Deduct: interest on loans from Canada	302,736	254,580	301,006	253,288	1,730	1,292
Interest margin	30,939	29,253	30,824	29,152	115	101
Fees earned	1,037	964	1,037	964		
Other interest income and service charges	4,546	2,677	4,453	2,602	93	75
Gross income	36,522	32,894	36,314	32,718	208	176
Expenses	33,061	25,206	32,965	25,128	96	78
Net income before income taxes	3,461	7,688	3,349	7,590	112	98
Deferred income taxes	1,592	3,536	1,592	3,536		
Net income	1,869	4,152	1,757	4,054	112	98
Retained earnings, beginning of year	9,003	4,851	8,623	4,569	380	282
Retained earnings, end of year	10,872	9,003	10,380	8,623	492	380

10. Interest rates

Unless otherwise established by Order in Council, loans to farmers bear an interest rate from the date of approval equal to the base rate defined in section 3(2) of the Farm Credit Act Interest Rates Regulations plus one per cent. The base rate is determined using the average yield on Government of Canada bonds payable in Canadian currency and due to mature in five to ten years. The lending rate is established for six month periods commencing April 1st and October 1st each year and applies to all loans approved in the related six-month period.

However, if a new loan under the Farm Credit Act is made, a portion of which is to be used to repay an existing Farm Credit Act loan, the current lending rate and the rate on the existing loan are blended and a composite rate charged. Except for the provision for blended rates, rates on loans to farm syndicates are determined in the same manner using the yield on Government of Canada bonds maturing in one to five years plus one per cent.

Interest rates on borrowings from Canada by the Corporation under section 13 of the Farm Credit Act are established for six-month periods commencing April 1st and October 1st each year in accordance with the terms and conditions approved by the Governor in Council. Similarly, rates on borrowings under section 8 of the Farm Syndicates Credit Act are set on these dates for the same six-month periods.

11. Funding commitments by Canada

In addition to the repayments of principal received from borrowers, the Corporation also receives and is dependent upon Canada for capital contributions and loans for the funding of its lending program. Accordingly, by Order in Council, the Minister of Finance is committed to provide a net increase in capital and loans of \$349,300,000 for the year ending March 31, 1983.

12. Commitments to farmers

Loans to farmers approved but not disbursed as at March 31, 1982, amounted to \$79.3 million (1981—\$67.8 million) most of which were approved at 16¼% (1981—12¼%). It is expected that the majority of these loans will be disbursed within the six-month

period ending September 30, 1982, from funds to be borrowed by the Corporation from Canada at 15½% (1981-13%).

13. Operating leases

The future minimum lease payments required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
Year ending March 31	
1983	1,280
1984	1,041
1985	945
1986	741
1987	640
Thereafter	3,542
	8,189

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

14. Comparative figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

15. Amendments to the Farm Credit Act

The Farm Credit Act was amended subsequent to March 31, 1982 to increase the Corporation's authorized capital from \$150 million to \$225 million. As a consequence, the Corporation's borrowing capacity has been increased from \$3.750 billion to \$5.625 billion.

In addition to its present authority to borrow funds from the Minister of Finance, the amended legislation provides that the Corporation may borrow funds from other sources with the approval of the Minister of Finance.

FEDERAL BUSINESS DEVELOPMENT BANK

AUDITOR'S REPORT

THE HONOURABLE MINISTER OF INDUSTRY
TRADE AND COMMERCE

I have examined the statement of assets and liabilities of the Federal Business Development Bank as at March 31, 1982 and the statements of operations, deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present a true and fair view of the financial position of the Bank as at March 31, 1982 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Bank, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Bank.

CLAUDE D. HENRY, C.A.
of Maheu, Noiseux

Montreal, Quebec
June 1, 1982

STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Cash	1,285	2,237	Cheques outstanding	14,618	14,540
Treasury Bills and short-term investments	21,226	35,876	Short-term notes	60,447	68,211
	22,511	38,113	Accrued interest on debentures		4,570
Loans	1,995,515	2,046,975	Accrued interest on short and long-term notes	69,711	62,701
Venture capital investments, less write-downs (Note 3)	26,583	25,697	Other liabilities	7,450	5,957
	2,022,098	2,072,672	Debtentures outstanding	152,226	155,979
Interest due and accrued	30,927	26,065	Notes held by Canada (Note 5)	763,000	934,000
	2,053,025	2,098,737	Notes payable, other than to Canada (Note 6)	879,280	631,870
Less: accumulated provision for possible future losses (Note 4)	143,110	107,100		1,794,506	1,853,449
	1,909,915	1,991,637	CAPITAL		
Fixed assets, less accumulated depreciation	9,043	5,134	Capital paid in by Canada (Note 7)	268,000	222,000
Unamortized debt issue expenses	12,438	8,568	Deficit	(104,543)	(28,921)
Other assets	4,056	3,076		163,457	193,079
	1,957,963	2,046,528		1,957,963	2,046,528

Contingent Liabilities (Note 8)

Approved by the Board:

GUY DESMARAIS
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

FINANCIAL SERVICES

	1982	1981
Interest Income		
Loans	279,666	261,990
Venture capital investments	1,065	2,022
	280,731	264,012
Interest Expense		
Long-term notes	183,797	153,278
Short-term notes	11,441	12,120
Debentures	2,965	15,758
	198,203	181,156
Net interest income	82,528	82,856
Provision for losses on loans and for write-downs of venture capital investments	86,457	60,955
Net interest income (expense) after provision and write-downs	(3,929)	21,901
Non-Interest Expenses		
Salaries and other staff benefits	49,567	46,260
Premises and equipment expenses, including depreciation	9,061	8,007
Other expenses	14,686	13,891
	73,314	68,158
Charged to Management Services	1,621	1,448
Net non-interest expenses	71,693	66,710
Net loss for the year	75,622	44,809

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

MANAGEMENT SERVICES

	1982	1981
Salaries and other staff benefits	7,817	6,298
Premises and equipment expenses	1,810	1,455
Training and information service publications	1,116	891
CASE counselling fees	2,481	2,371
Other expenses	5,389	4,933
	18,613	15,948
Charged by Financial Services	1,621	1,448
Total expenditures	20,234	17,396
Less: revenue from CASE counselling, training seminar registration, etc.	2,606	2,065
Amount recovered from the Department of Industry, Trade and Commerce Vote 65 (Vote 70, in 1981)	17,628	15,331
Total expenditures were incurred as follows:		
Management Counselling	6,293	5,789
Management Training	4,684	3,932
Information Services	5,274	4,414
Administration	2,077	1,512
Capital expenditures	285	301
	18,613	15,948
Charged by Financial Services	1,621	1,448
	20,234	17,396

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1982	1981
Retained earnings (deficit), beginning of year	(28,921)	15,888
Net loss for the year	(75,622)	(44,809)
Deficit, end of year	(104,543)	(28,921)

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1982	1981
Source of cash		
Loans from sources other than Canada	247,410	401,870
Capital paid in by Canada (Note 7)	46,000	38,000
Repayments by borrowers and investees	334,782	339,793
	628,192	779,663
Net loss for the year	(75,622)	(44,809)
Items not requiring an outlay of cash—		
Provision for losses	86,457	60,955
Depreciation of fixed assets	1,693	1,427
Amortization of debt issue expenses	3,114	1,882
Net changes in accrued interest	(2,422)	15,085
Cash provided from operations	13,220	34,540
	641,412	814,203
Application of cash		
Disbursements to borrowers and investees	334,519	399,739
Repayment of maturing debentures	131,600	171,000
Repayment of maturing notes including conversion to capital (Note 7)	171,000	139,000
Net changes in short-term notes	7,764	46,789
Debt issue expenses	6,984	9,666
Other	5,225	1,165
	657,092	767,359
Net increase (decrease) in cash position	(15,680)	46,844
Increase (decrease) in cash, Treasury Bills and short- term investments	(15,602)	32,114
Add: decrease (increase) in cheques outstanding	(78)	14,730
	(15,680)	46,844

FEDERAL BUSINESS DEVELOPMENT BANK—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1982

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974 by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital investment operations are carried out by Financial Services. Management Services includes counselling, training and information services. A separate statement of operations is shown for Management Services since it is funded directly by Parliamentary appropriation.

Federal Business Development Bank is for all purposes an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans and for write-downs of venture capital investments

A charge against income is made to adjust the accumulated provision for possible future losses to the level which provides for specifically identified probable losses on loans, as well as for unidentified future losses and to reflect write-downs of venture capital investments. The general portion of the accumulated provision is based on historical experience and is intended to cover future losses on loans and venture capital investments which have not yet been specifically identified. Write-downs of venture capital investments are recorded whenever a significant negative change occurs, or appears likely to occur, in the investee's business development plan.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Fixed assets and depreciation

Fixed assets are recorded at cost. Depreciation is charged against income using either the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Industry, Trade and Commerce and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at

the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the statement of assets and liabilities. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

3. Venture capital investments

	(in thousands of dollars)	
	1982	1981
Shares	15,522	11,264
Shareholder advances	17,711	16,213
Participating debentures	5,015	5,582
Convertible debentures	2,225	1,520
	40,473	34,579
Less: amount of write-downs	13,890	8,882
	<u>26,583</u>	<u>25,697</u>

4. Accumulated provision for possible future losses on loans and venture capital investments

	(in thousands of dollars)	
	1982	1981
Accumulated provision, beginning of year	107,100	82,000
Recovery of amounts previously written off	1,912	961
Amounts written off during the year	(47,351)	(33,234)
	61,661	49,727
Additional provision required to provide for possible future losses on loans and for write-downs of venture capital investments	86,457	60,955
Portion of the above additional provision applied directly against the cost of venture capital investments	(5,008)	(3,582)
Accumulated provision, end of year	<u>143,110</u>	<u>107,100</u>

FEDERAL BUSINESS DEVELOPMENT BANK—Concluded**NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1982—Concluded****5. Notes held by Canada**

Maturities by fiscal year were as follows:

Rate %	(in thousands of dollars)					Total
	1983	1984	1985	1986	1987	
8-8½ %	53,000	54,000	36,000	34,000		177,000
9-9½ %	75,000	75,000	78,000	43,000	43,000	314,000
10-10½ %	43,000	43,000	43,000	42,000	50,000	272,000
	171,000	172,000	157,000	119,000	93,000	763,000

6. Notes payable, other than to Canada

Maturities by fiscal year were as follows:

Rate %	(in thousands of dollars)				Total
	1984	1985	1986	1987	
10.1-11¼ %		50,000	113,000	3,000	275,000
12¼-13½ %	65,000	65,000	151,870		281,870
14-15¼ %	75,000	83,060		124,350	282,410
17¼ %				40,000	40,000
	140,000	198,060	264,870	167,350	879,280

The above includes notes payable of US \$265,000,000.

7. Capital paid in by Canada

	(in thousands of dollars)	
	1982	1981
Balance, beginning of year	222,000	184,000
Add:		
Cash paid in	46,000	31,000
Conversion of notes held by Canada		7,000
	46,000	38,000
Balance, end of year	268,000	222,000

8. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating \$19,448,750.

The undisbursed amount at March 31, 1982 on loans and venture capital investments authorized aggregated \$106,045,000 (1981—\$104,000,000).

9. Pension fund

The Bank has a pension plan for its employees which is contributory and trustee. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation as at December 31, 1981, the plan was fully funded at that date.

10. Statutory limitations on operations

In accordance with the Federal Business Development Bank Act the Minister of Finance of Canada may, with the approval of the Governor in Council, authorize capital payments to the Bank provided that capital (including deficit) is less than \$475 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times such capital and deficit (or up to 15 times with the approval of the Governor in Council) and may never exceed \$3.2 billion. The ratio of the direct and contingent liabilities of the Bank to its capital, as defined, was 11.1:1 at March 31, 1982.

11. Venture Capital Division

Included within the statement of operations for Financial Services are the results of the Venture Capital Division which are segregated below. The Venture Capital Division is responsible for all venture capital customers, including the associated regular loans that form part of their financing arrangement.

**RESULTS OF VENTURE CAPITAL DIVISION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)**

	1982	1981
Income		
Loans	3,637	3,003
Venture capital investments	1,065	2,022
	4,702	5,025
Interest expense	6,193	5,138
Net interest expense	1,491	113
Provision for losses on loans and for write-downs of venture capital investments	8,024	4,635
Net interest expense after provision and write-downs	9,515	4,748
Non-interest expenses		
Salaries and other staff benefits	2,095	1,625
Other expenses	757	501
Net loss for the year	12,367	6,874

12. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1981 have been reclassified to comply with the presentation adopted for the fiscal year ended March 31, 1982. For the purpose of determining the bank's floating rate, net non-interest expenses is identical to net operating expenses.

FRESHWATER FISH MARKETING CORPORATION (Established by the Freshwater Fish Marketing Act)

AUDITOR'S REPORT

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1981 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
July 27, 1981

BALANCE SHEET AS AT APRIL 30, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	327,750		Bank indebtedness		1,141,148
Advances to agents	97,202	130,434	Accounts payable	1,497,821	1,541,584
Accounts receivable			Due to agents—Fish purchases	505,728	68,878
Trade	4,257,019	3,783,640	Accrued interest payable	209,979	180,979
Other (Note 4)	821,788	633,116	Working capital loans from Canada (Note 7)	6,350,000	2,225,000
Contributions receivable (Note 5)	942,734	229,135	Current portion of long-term debt (Note 7)	534,049	547,267
Inventory			Provision for final payments to fishermen	6,827,693	5,790,360
Finished fish products	6,821,658	3,880,663		15,925,270	11,495,216
Packing material and parts	2,115,081	1,918,134	Long-term debt		
Prepaid expenses	262,004	249,557	Fixed asset loans from Canada net of current portion (Note 7)	4,221,954	4,307,226
	15,645,236	10,824,679			
Fixed (Note 6)			EQUITY		
Land, buildings and equipment, at cost, less accumulated depreciation and amortization	5,255,797	5,450,022	Retained earnings	753,809	472,259
	20,901,033	16,274,701		20,901,033	16,274,701

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

T. STEFANSON
Director

D. M. GAUVIN
Director

FRESHWATER FISH MARKETING CORPORATION—Continued**STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE YEAR ENDED APRIL 30, 1981**

	1981	1980
	\$	\$
Sales	40,603,248	37,443,418
Cost of sales (Note 5)	31,221,354	29,596,500
Gross margin	9,381,894	7,846,918
Selling and administrative expenses		
Interest (Note 3)	664,089	556,008
Salaries and employee benefits	948,398	792,353
Bad debt expense	55,404	(53,982)
Other administrative expenses	604,760	507,379
	2,272,651	1,801,758
Net income for the year before final payments to fishermen	7,109,243	6,045,160
Provision for final payments to fishermen	6,827,693	5,623,242
Net income for the year (Note 10)	281,550	421,918
Retained earnings at beginning of year	472,259	50,341
Retained earnings at end of year	753,809	472,259

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED APRIL 30, 1981**

	1981	1980
	\$	\$
Funds provided		
Operations		
Net income for the year (Note 10)	281,550	421,918
Add: item not requiring an outlay of funds		
Depreciation and amortization	534,049	547,267
	815,599	969,185
Increase in long-term debt		522,383
	815,599	1,491,568
Funds applied		
Decrease in long-term debt	85,272	
Additions to fixed assets	339,824	725,085
	425,096	725,085
Increase in working capital	390,503	766,483
Working capital deficiency at beginning of year	670,537	1,437,020
Working capital deficiency at end of year	280,034	670,537

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1981****1. Objectives and operations of the Corporation**

The Freshwater Fish Marketing Corporation was established by the Freshwater Fish Marketing Act in February 1969 as a company without share capital for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is a proprietary Crown corporation of Canada and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed \$18 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta, the Northwest Territories and Ontario was established by agreement with the Government of Canada.

2. Significant accounting policies**Inventory**

Inventories have been valued on the following bases:

Finished fish products—At lower of cost and net realizable value.

Packaging material and parts—At lower of cost and replacement cost.

Depreciation and amortization

The cost of fixed assets is written off by depreciation charges over the estimated useful lives of the fixed assets on the following bases:

Buildings	—Lake stations	10%	Straight-line
	—Plant	40 years	Straight-line
Equipment	—Plant	20%	Declining balance
	—Mobile	30%	Declining balance
Packer vessel		15 years	Straight-line

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length from 2 years to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the Statement of Operations as part of Cost of Sales. A guide used in the determination of the initial prices is 80% of the projected total payments to fishermen (initial plus final) based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to expense in the current year's Statement of Operations.

Foreign currency translation

Accounts receivable and payable in foreign currency are translated to Canadian dollars at the year end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction.

3. Interest expense

The net gain on foreign exchange for the year amounted to \$76,731 (\$91,564—1980). Interest expense of \$740,820 (\$647,572—1980) has been reduced by this amount.

FRESHWATER FISH MARKETING CORPORATION—Concluded

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 1981—Concluded

4. Mortgage loan receivable

Accounts receivable—Other—Includes \$149,000 (\$136,000—1980) which is a loan secured by a chattel mortgage. The loan, which was to be repaid by May 1, 1984 in monthly instalments, is in default, and the Corporation is proceeding with litigation.

5. Contributions receivable

The Corporation operates certain fish packing and processing plants which, due to their remoteness, incur excessive freight and other costs. These amounts are expected to be recovered from various federal and provincial government departments upon whose support the existence of these operations depends. In the event that these amounts cannot be collected from governments, the Corporation will seek to recover these amounts from fishermen's final payments.

The Corporation has received agreement from federal and provincial governments for contributions to offset costs incurred by the Corporation in operating certain of its fish packing and processing plants, as follows:

	1981	1980
	\$	\$
Island Lake, Manitoba	210,000	227,000
Gunnar, Saskatchewan		155,000
Hay River, N.W.T.		23,000
	<u>210,000</u>	<u>405,000</u>

During the year, a total of \$210,000 (\$317,000—1980) in government assistance has been offset against costs included in the Cost of Sales section of the Statement of Operations.

6. Fixed assets

At April 30, 1981 the fixed assets and related accumulated depreciation and amortization were as follows:

	1981		1980	
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	\$	\$	\$	\$
Land	259,266		259,266	259,266
Buildings	4,402,312	1,105,941	3,296,371	3,350,395
Equipment	4,011,263	2,618,672	1,392,591	1,488,801
Packer vessel	267,490	163,864	103,626	121,761
Construction in progress	30,214		30,214	75,123
Leasehold improvements	480,072	306,343	173,729	154,676
	<u>9,450,617</u>	<u>4,194,820</u>	<u>5,255,797</u>	<u>5,450,022</u>

Leasehold improvements

The Corporation has spent \$1,208,319 on land and a processing plant constructed for the Department of Indian Affairs and Northern Development at Hay River, N.W.T. Under a twenty-year agreement dated July 1, 1972 the Department has leased this property back to the Corporation for one dollar (\$1.00) per year. The Corporation has received \$1,000,000 from the Department and the balance of \$208,319 is being amortized as a leasehold improvement over the term of the lease.

Depreciation and amortization for the year

	1981	1980
	\$	\$
Depreciation	498,394	501,496
Amortization	35,655	45,771
	<u>534,049</u>	<u>547,267</u>

7. Loans from Canada

These demand loans, secured by promissory notes, are made under Section 17 of the Act. At April 30, 1981 the outstanding loans included the following:

	Amount	Interest Rate
	\$	%
Working capital loans	650,000	13½
	2,100,000	13½
	3,600,000	14
	<u>6,350,000</u>	
Fixed asset loans	1,274,729	4½
	158,000	7½
	801,044	8½
	623,000	9½
	300,000	10½
	1,191,122	10½
	408,108	14
	<u>4,756,003</u>	

In general, fixed asset loans are repaid in amounts equal to the sum of the annual provision for depreciation on all fixed assets and proceeds derived from fixed asset transactions. The amount due on June 1st, 1981 is approximately \$534,000.

8. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of \$535,039 (\$382,677—1980) to the following foreign sales agents: L.H. Frohman & Sons; Juhl Brokerage Incorporated; Bill Bush & Associates; International Pacific Seafoods; Maripac International; Sahakian & Salm; Three Crown Sales, Inc.; D/S Food Marketing, Inc.; Sid Alpers Sales Company; Ocean Fresh Seafoods, Inc.;—U.S. I. Le Grande, H. Malo et Cie—France; Lejos Oy—Finland; Malm & Stahl—Sweden; Rud Kanzow GmbH & Co.—Germany.

9. Comparative figures

Certain of the 1980 comparative figures have been reclassified to conform with the 1981 presentation.

10. Corporate income taxes

Net income for the year is \$281,550 (\$421,918—1980). In arriving at this figure income taxes for the year of \$50,000 (\$154,000—1980) have been offset by a tax recovery due to the application of tax losses carried forward from prior years. Operating income for the year after taxes but before tax recoveries is \$231,550 (\$267,918—1980).

The Corporation has the following amounts available to reduce future taxable income:

Undepreciated capital cost in excess of net book value of fixed assets \$3,477,000.

A loss carry-forward of \$236,294 available until April 1983.

GREAT LAKES PILOTAGE AUTHORITY, LTD.*(Continued under the Canada Business Corporations Act)***AUDITOR'S REPORT**

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1981 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
January 22, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	1,899,340	2,500,405	Accounts payable and accrued liabilities	2,439,548	1,998,976
Accounts receivable	949,430	843,718	Productivity bonus payable	11,162	272,148
	2,848,770	3,344,123		2,450,710	2,271,124
Fixed, at cost			Accrued employee termination benefits	2,552,837	2,287,536
Buildings	62,938	62,938		5,003,547	4,558,660
Furniture and equipment	58,638	23,247			
	121,576	86,185	DEFICIT		
Less: accumulated depreciation	62,949	50,226	Capital stock		
	58,627	35,959	Authorized—Unlimited		
			Issued and fully paid—15 shares	1,500	1,500
			Contributed capital	82,074	82,074
			Deficit	(2,179,724)	(1,262,152)
				(2,096,150)	(1,178,578)
	2,907,397	3,380,082		2,907,397	3,380,082

Approved by the Board:

R. G. ARMSTRONG
Director

L. E. BELAND
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Income		
Pilotage charges	8,515,081	9,187,648
Miscellaneous dispatching income	173,984	159,467
Interest and other income	218,466	188,815
	<u>8,907,531</u>	<u>9,535,930</u>
Expenses		
Pilots' salaries and benefits	7,409,917	7,001,862
Staff salaries and benefits	948,811	875,773
Transportation and travel	619,115	689,140
Pilot boats	416,107	381,309
Employee termination benefits	379,309	409,340
Communications	69,713	62,481
Professional and special services	41,340	76,046
Utilities, materials and supplies	37,338	22,636
Rentals	31,573	36,372
Depreciation	13,342	6,350
Repairs and maintenance	10,822	11,020
	<u>9,977,387</u>	<u>9,572,329</u>
Loss from operations	(1,069,856)	(36,399)
Insurance premiums refunded	152,284	76,666
Net income (loss) for the year	<u>(917,572)</u>	<u>40,267</u>

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Balance, beginning of the year	1,262,152	1,302,419
Net income (loss) for the year	(917,572)	40,267
Balance, end of the year	<u>2,179,724</u>	<u>1,262,152</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Net income for the year		40,267
Items not requiring an outlay of funds		
Provision for employee termination ben- efits		409,340
Depreciation		6,350
Funds provided by operations		<u>455,957</u>
Funds applied		
Operations		
Loss for the year	917,572	
Items not requiring an outlay of funds		
Provision for employee termination ben- efits	(379,309)	
Depreciation	(13,342)	
Funds utilized by operations	524,921	
Additions to fixed assets	36,010	2,638
Payment of employee termination benefits	114,008	97,804
	<u>674,939</u>	<u>100,442</u>
Increase (decrease) in working capital	(674,939)	355,515
Working capital, beginning of the year	1,072,999	717,484
Working capital, end of the year	<u>398,060</u>	<u>1,072,999</u>

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1981

1. Nature of activities

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act and incorporated as a limited company on May 17, 1972. Great Lakes Pilotage Authority, Ltd. is a subsidiary of the St. Lawrence Seaway Authority and is continued under the Canada Business Corporations Act.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

Parliamentary appropriations

When the income from pilotage charges is not sufficient to permit the Authority to operate on a self-sustaining financial basis, operating losses and capital expenditures are recovered from parliamentary appropriations. For the purposes of these parliamentary appropriations, operating losses do not include depreciation or any increase in accrued employee termination benefits.

Parliamentary appropriations with respect to operating losses are reflected in the statement of deficit, while parliamentary appropriations to finance capital expenditures are shown as contributed capital. Parliamentary appropriations are recorded in the accounts when received.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Income tax

As a result of an amendment to sub-section 27(2) of the Income Tax Act in 1979, Revenue Canada had taken the position that the Authority may be liable for taxes, however, Revenue Canada has now confirmed the Authority's tax exempt status.

4. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately \$625,900 as of December 31, 1981 (1980—\$709,000) and will be funded over the remaining service

lives of the pilots, or the terms of purchase whichever is the lesser.

The total pension expense was \$547,091 in 1981 and \$545,372 in 1980 including \$83,235 and \$94,045 for past service contributions respectively.

5. Remuneration of directors and officers

The remuneration of directors as directors amounted to \$5,250 (1980—\$3,000) and the remuneration of officers as officers amounted to \$150,000 (1980—\$134,000). The Authority has seven directors and four officers. Two officers are also directors.

6. Related party transactions

The Authority receives certain administrative services from its parent company The St. Lawrence Seaway Authority. During 1981 the cost of these services was \$2,450 (1980—\$1,000).

7. Subsequent event

The Authority has applied for a parliamentary appropriation to recover its 1981 operating loss less the items which do not require an outlay of funds.

The Authority received Treasury Board approval on January 14, 1982 to borrow from the Government Contingency Fund amounts to cover its 1981 operating loss. The funds borrowed are to be repaid on approval of the supplementary estimate.

8. Comparative figures

To conform to the financial statement presentation of 1981, changes have been made to the classification of certain items and comparative figures.

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

(Incorporated under the Canada Business Corporations Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1982 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
April 30, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	4,483,732	4,706,359	Accounts payable	945,691	1,106,258
Accounts receivable	146,838	164,478	Due to parent company	49,521	
	4,630,570	4,870,837	Due to Canada	29,924	185,896
Fixed			Deferred revenues	413,915	387,446
Land	3,751,039	3,751,039		1,439,051	1,679,600
Bridges	73,249,452	73,249,190	Long-term		
Vehicles and equipment	452,806	424,728	Provision for employee termination benefits	679,049	511,233
	77,453,297	77,424,957	Loans from Canada (Note 3)	66,242,472	66,242,472
Accumulated depreciation	52,153,482	51,039,572	Interest in arrears (Note 4)	44,513,580	44,513,580
	25,299,815	26,385,385		111,435,101	111,267,285
	29,930,385	31,256,222	CAPITAL STOCK AND DEFICIT		
			Capital stock		
			Authorized—50 shares of no par value	100	100
			Issued and paid—1 share	(72,034,150)	(72,064,595)
			Capital deficiency (Note 5)	(10,909,717)	(9,626,168)
			Deficit	(82,943,767)	(81,690,663)
				29,930,385	31,256,222

On behalf of the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1982

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1982	1981
	\$	\$	\$	\$
Income				
Tolls		5,500,478	5,500,478	5,254,475
Interest	203,426	610,277	813,703	892,988
Other	102,218	49,384	151,602	185,562
	305,644	6,160,139	6,465,783	6,333,025
Expenses				
Operations	652,412	2,882,121	3,534,533	2,923,044
Maintenance	2,032,492	1,990,097	4,022,589	4,469,830
Administration	372,064	1,015,044	1,387,108	1,136,893
Depreciation	75,545	1,040,188	1,115,733	1,093,227
	3,132,513	6,927,450	10,059,963	9,622,994
Operating loss	2,826,869	767,311	3,594,180	3,289,969
Interest on loans (Note 3)				2,812,673
Loss for the year	2,826,869	767,311	3,594,180	6,102,642

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance at beginning of the year	9,626,168	5,732,654
Loss for the year	3,594,180	6,102,642
	13,220,348	11,835,296
Parliamentary appropriation for operations	2,310,631	2,209,128
Balance at end of the year	10,909,717	9,626,168

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriation		
Operations	2,310,631	2,209,128
Capital expenditures	30,445	255,976
Proceeds from disposal of fixed assets	282	25,864
	2,341,358	2,490,968
Funds applied		
Operations		
Loss for the year	3,594,180	6,102,642
Items not requiring an outlay of funds		
Depreciation	(1,115,733)	(1,093,227)
Interest on loans (Note 3)		(2,812,673)
Increase in provision for employee termination benefits	(167,816)	(47,614)
Gain on disposal of fixed assets		17,583
	2,310,631	2,166,711
Acquisition of fixed assets	30,445	255,976
	2,341,076	2,422,687
Increase in working capital	282	68,281
Working capital at beginning of the year	3,191,237	3,122,956
Working capital at end of the year	3,191,519	3,191,237

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1982

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a federal Crown corporation named in Schedule D of the Financial Administration Act.

The Corporation is dependent on the Government of Canada for its financing.

Effective December 1, 1978 the Corporation assumed the responsibility for the operation and maintenance of the Jacques Cartier and Champlain Bridges and of the section of the Bonaventure Autoroute owned by the Government of Canada.

2. Significant accounting policies

(a) Fixed assets

Fixed assets acquired from the National Harbours Board on December 1, 1978 were recorded at their then book values. Fixed assets acquired subsequently by the Corporation are recorded at cost.

Fixed assets are depreciated using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20.0%

The section of the Bonaventure Autoroute for which the Corporation is responsible is fully depreciated.

(b) Parliamentary appropriation

The parliamentary appropriation is recorded on a cash basis.

The parliamentary appropriation covering the operating deficit is reflected in the statement of deficit. In this regard, operating expenditures do not include depreciation, interest on loans or any provision for accrued employee termination benefits.

The parliamentary appropriation for financing fixed assets is credited to the capital deficiency.

Any parliamentary appropriation* received by the Corporation in excess of its needs is recorded on the balance sheet as an amount due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

(c) Deferred revenues

The value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded on the balance sheet as deferred revenues.

(d) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned by the employees.

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

(e) Pension plan

Employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed in the year in which services are rendered. Those in respect of admissible past service are expensed when paid; the terms of payment are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

(f) Expenses

Expenses incurred with respect to the section of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

(g) Income taxes

As a federal Crown corporation, the Corporation is not subject to provincial income tax. The corporation has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	\$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	<u>66,242,472</u>

During the year and retroactive to April 1, 1981, certificates of indebtedness totalling \$59,752,867, bearing interest from 2½% to 6½%, were cancelled and replaced by a single non-interest bearing certificate. This certificate, similarly to preceding ones, does not carry a definite due date nor terms of repayment.

The advance of \$6,489,605, which bears no interest, was recorded in the accounts of Canada as a non-active loan and was charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

The accumulated simple interest of \$44,513,580 as at March 31, 1982 is recorded on the balance sheet as long-term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest of \$44,513,580 does not include the interest since 1962 on a 2½% loan in the amount of \$7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to \$72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by \$30,445 (\$255,976 in 1981) representing the parliamentary appropriation covering the acquisition of fixed assets.

6. Related party transactions

The Corporation has agreed to maintain the portion of the Mercier Bridge belonging to, and for the account of, its parent company. Expenses so incurred during the year in the amount of \$742,806 (\$331,651 in 1981) have been recovered and thus had no effect on operating results.

During the year, the Corporation received administrative services from its parent company totalling \$500,000 (\$400,000 in 1981). As at March 31, 1982 an unpaid balance of \$49,521 (nil as at March 31, 1981) is shown as a current liability.

During the year, the Corporation received operating services from the National Harbours Board totalling \$1,827,129 (\$1,481,331 in 1981). As at March 31, 1982 an unpaid balance of \$174,278 (\$213,572 as at March 31, 1981) is included with accounts payable.

7. Commitments

The Corporation has entered into long-term leases for the rental of facilities and equipment used in the course of its activities. The aggregate minimum annual rentals which will be paid in the following years are:

	\$
1982-83	240,330
1983-84	79,690
1984-85	6,120

The Corporation's other contractual obligations as at March 31, 1982 amount to approximately \$2,800,000.

8. Contingencies

Claims and lawsuits arising in the normal course of operations have been brought against the Corporation. Management is of the opinion that the resolution of these actions will not result in any material loss to the Corporation. No provision has been recorded in the accounts.

LAURENTIAN PILOTAGE AUTHORITY
(Established under the Pilotage Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1981 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
February 11, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	507,273	786,146	Accounts payable and accrued liabilities	3,599,645	3,551,176
Accounts receivable	3,444,221	3,207,149	Accrued employee termination benefits	466,000	401,000
	3,951,494	3,993,295		4,065,645	3,952,176
Fixed (Note 3)			EQUITY OF CANADA		
Land, buildings, pilot boats and other facilities	1,569,760	911,552	Contributed capital	278,128	278,128
Less: accumulated depreciation	403,367	284,538	Retained earnings		
	1,166,393	627,014	Appropriated as a reserve for the renewal and the acquisition of major fixed assets	774,114	390,005
			Unappropriated	774,114	390,005
				1,052,242	668,133
	5,117,887	4,620,309		5,117,887	4,620,309

On behalf of the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Revenues		
Pilotage charges	22,637,784	20,192,231
Interest and other revenues	136,668	153,851
	22,774,452	20,346,082
Expenses		
Pilots' fees, salaries and benefits	18,246,210	16,305,978
Operating costs of pilot boats	2,230,598	1,996,842
Staff salaries and benefits	1,452,106	1,356,536
Professional services and members' allowances ..	203,990	269,455
Rentals	162,364	143,663
Communications	130,456	110,319
Travel	61,615	55,022
Utilities, material and supplies	59,993	47,784
Maintenance	31,040	54,546
Bad debts	18,673	14,950
Other	106,662	80,253
	22,703,707	20,435,348
Income (loss) before extraordinary item	70,745	(89,266)
Extraordinary item (Note 5)	177,475	
Net income (loss) for the year	248,220	(89,266)

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Appropriated as a reserve for renewal and the acquisition of major fixed assets		
Balance at beginning of the year	390,005	370,000
Appropriation for the year	384,109	20,005
Balance at end of the year	774,114	390,005
Unappropriated		
Balance at beginning of the year		3,650
Services provided without charge by a government departments	135,889	105,621
	135,889	109,271
Net income (loss) for the year	248,220	(89,266)
	384,109	20,005
Appropriated as a reserve for renewal and the acquisition of major fixed assets	(384,109)	(20,005)
Balance at end of the year	774,114	390,005

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Income (loss) before extraordinary item	70,745	(89,266)
Items not requiring an outlay of funds		
Services provided without charge by government departments	135,889	105,621
Depreciation	134,493	69,092
Increase in accrued employee termination benefits	65,000	45,000
	406,127	130,447
Extraordinary item (Note 5)	177,475	
Proceeds from disposal of fixed assets	11,000	
	594,602	130,447
Funds applied		
Acquisition of fixed assets	684,872	310,484
Decrease in working capital	(90,270)	(180,037)
Working capital at the beginning of the year	442,119	622,156
Working capital at the end of the year	351,849	442,119

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Nature of activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer, in the interest of navigational safety, an effective pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

2. Significant accounting policies

(a) Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Purchases of fixed assets acquired subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

(b) Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

(c) Services provided without charge

Estimated amounts for the rental of office space and other services provided without charge by government departments are included in expenses with an offset to retained earnings.

LAURENTIAN PILOTAGE AUTHORITY—Concluded

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1981—Concluded

(d) Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

(e) Employee termination benefits

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Income tax

The Authority is not subject to any income taxes.

3. Fixed assets

(a) Details of fixed assets are as follows:

	1981		1980	
	Cost	Accumulated Depreciation	Net	Net
	\$	\$	\$	\$
Land	9,300		9,300	9,300
Buildings	23,622	16,631	6,991	8,668
Pilot boats	891,455	207,874	683,581	314,762
Furniture and fixtures	52,872	39,706	13,166	21,766
Communications equipment	153,819	62,142	91,677	76,851
Boarding facilities	191,864	44,722	147,142	161,299
Wharf improvements	169,033	8,452	160,581	
Automobiles	43,039	12,912	30,127	2,484
Leasehold improvements	34,756	10,928	23,828	31,884
	<u>1,569,760</u>	<u>403,367</u>	<u>1,166,393</u>	<u>627,014</u>

Depreciation for the year is \$134,493 (1980—\$69,092)

(b) The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	20 years
Pilot boats	10 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Automobiles	4 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is \$137,000 at December 31, 1981 (\$152,000 at December 31, 1980).

5. Extraordinary item

During the year, the Authority received \$177,475, net of certain expenditures, in final settlement of a claim for costs incurred and reward to rescue a ship in distress in 1978.

LOTO CANADA INC.

(Incorporated under the Canada Business Corporations Act)

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1982
WERE NOT AVAILABLE AT DATE OF PRINTING

LOTO CANADA INC.*(Incorporated under the Canada Business Corporations Act)***AUDITOR'S REPORT**

THE HONOURABLE GERALD A. REGAN, P.C., Q.C., M.P.
 SECRETARY OF STATE OF CANADA AND MINISTER
 RESPONSIBLE FOR FITNESS AND AMATEUR SPORT

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1981 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith. The transactions that have come under my notice have been within the statutory powers of the Corporation except for the sports pool scheme research and development payments described in Note 2 to the financial statements. In my opinion, although recovered by the Corporation, these payments were not specifically authorized by the Corporation's Articles of Incorporation, which restrict the business that the Corporation may conduct and manage, and were consequently contrary to the provisions of the Canada Business Corporations Act.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 1, 1982

BALANCE SHEET AS AT MARCH 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash and deposit certificates	11,143,220	18,670,601	Accounts payable and accrued liabilities	39,705	2,698,964
Accounts receivable	1,767	56,412	Unclaimed prizes (Note 1)		3,129,869
Due from Canada (Note 2)	143,000		Due to Receiver General for Canada (Note 3)	11,252,889	12,898,179
Prepaid expense	4,608			11,292,594	18,727,012
			SHAREHOLDER'S EQUITY		
			Capital stock—1 common share authorized, issued and fully paid	1	1
	11,292,595	18,727,013		11,292,595	18,727,013

Approved by the Board of Directors:

DOROTHY PRATT
Director

ANDRE GAUTHIER
Director

DANIELLE DESBIENS
Director

G. KRITSCH
Director

LOTO CANADA INC.—Concluded

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Lottery ticket sales net of prizes (Note 1)		55,840,726
Interest income	1,855,833	5,527,003
	1,855,833	61,367,729
Selling and administration expenses (Schedule)	676,197	25,420,314
Income before extraordinary items	1,179,636	35,947,415
Extraordinary items		
Termination of lottery operations (Note 1)	3,065,942	5,250,378
Recovery of prior year's doubtful accounts		5,125,350
	3,065,942	10,375,728
Net income for the year (Note 3)	4,245,578	46,323,143

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1981

1. Termination of lottery operations

Loto Canada Inc. was established as a Crown Corporation under the provisions of Appropriation Act No. 4, 1976 and was incorporated under the provisions of the Canada Business Corporations Act on June 7, 1976. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder of the Corporation directed the Board of Directors to commence the orderly windup of the operations and, therefore, the lottery operations were terminated effective December 31, 1979.

The resulting termination costs for employees, premises and other claims amounted to \$1,756,933. Furniture and equipment were disposed of in accordance with the provisions of the Surplus Crown Assets Act. Also with the termination of the lottery operations, the "provision for prizes—future draws" in the amount of \$7,007,311 was no longer necessary. The net effect amounting to \$5,250,378 was shown as extraordinary income in 1980.

In accordance with the National Lottery Regulations, the right to claim prizes expired on December 31, 1980, therefore, unclaimed prizes as of that date in the amount of \$3,065,942 are shown as extraordinary income in 1981.

2. Research and development

During the year, the Corporation financed research on gaming concepts including research and development of a sports pool scheme. This financing continued subsequent to the year end and in August 1981 Cabinet decided that this sports pool scheme would be operated by a new federal agency. In September 1981, the Corporation decided that all payments made on the sports pool research and development scheme should be fully recovered from the Government of Canada. Payments made for research and development of the sports pool scheme amounting to \$1,200,000 up to June 1, 1982, including \$143,000 up to March 31, 1981, have been fully recovered from the Government of Canada subsequent to the year end.

Legal opinions were obtained with respect to the statutory powers of the Corporation to finance the research and development of a sports pool scheme. While the legal opinions obtained

differ, the Corporation takes the position that the financing of this research and development was a business decision within the general powers of the Corporation and in support of the intention of the Federal Government.

3. Due to Receiver General for Canada

	1981	1980
	\$	\$
Balance (due from) beginning of the year ..	12,898,179	(2,108,543)
Net income for the year	4,245,578	46,323,143
	17,143,757	44,214,600
Funds remitted during the year	(5,890,868)	(31,316,421)
Balance end of the year	11,252,889	12,898,179

4. Related party transactions

A certain part of the research and development activities related to the sports pool scheme described in Note 2 in the amount of \$127,000 up to March 31, 1981 was conducted by a firm owned and operated by a member of management.

Transactions with the Government of Canada are disclosed in Notes 2 and 3.

5. Contingent liability

In 1980, certain ticket wholesalers who were operating in provinces other than Quebec commenced legal proceedings against the Corporation for alleged damages in the amount of \$4,175,000. This litigation will continue to be contested and its outcome is unknown at this time.

6. Subsequent event

In August 1981, the Corporation obtained a discontinuance of claims for alleged damages in the amount of \$5,900,000. These claims were filed against the Corporation in 1980 by certain ticket wholesalers who were operating in the Province of Quebec.

7. Comparative figures

Certain comparative figures for 1980 have been reclassified to conform with the 1981 presentation.

SCHEDULE OF SELLING AND ADMINISTRATION EXPENSES FOR THE YEAR ENDED MARCH 31, 1981

	1981	1980
	\$	\$
Advertising, printing and sales promotion		19,675,184
Salaries and employee benefits	154,990	2,899,483
Travel expense	104,318	714,004
Office supplies and equipment rental	60,721	627,546
Professional fees	136,055	515,983
Building rental and maintenance	99,287	468,899
Marketing research and other expenses	68,155	309,240
Telephone and telegraph	43,421	159,491
Directors fees	9,250	31,075
Furniture and equipment		19,409
	676,197	25,420,314

NATIONAL BATTLEFIELDS COMMISSION

(Established under the Act respecting the National Battlefields at Quebec)

AUDITOR'S REPORT

THE HONOURABLE JOHN ROBERTS, P.C., M.P.
MINISTER OF THE ENVIRONMENT

I have examined the balance sheet of the National Battlefields Commission as at March 31, 1982 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting policies set out in Note 2, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
April 29, 1982

BALANCE SHEET AS AT MARCH 31, 1982

GENERAL FUND					
ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	120,148	59,604	Accounts payable	92,463	41,137
Term deposits and accrued interest	24,326		Accrued employee termination benefits	66,394	63,429
Accounts receivable	13,110	1,513			
Supplies and small tools	36,979	36,580			
	194,563	97,697	EQUITY OF CANADA		
Fixed assets (Note 3)	2,529,349	2,484,346	Proprietary interest	2,549,972	2,459,773
			Master development plan	15,083	17,704
				2,565,055	2,477,477
	2,723,912	2,582,043		2,723,912	2,582,043
SPECIAL LAND PURCHASE FUND					
ASSETS			CAPITAL		
Cash	60,308	51,259	Balance at beginning of the year	77,759	70,719
Investment in bonds of Canada, (market value: 1982—\$23,320; 1981—\$20,935)	26,500	26,500	Interest on investments	9,049	7,040
	86,808	77,759	Balance at end of the year	86,808	77,759

Approved by Management:

LÉON TASCHEREAU
Secretary

Approved on behalf of the Commission:

FERNAND TREMBLAY
President

NATIONAL BATTLEFIELDS COMMISSION—Continued

GENERAL FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Expenses		
Administration		
Salaries and employee benefits	93,185	74,566
Professional services	63,248	39,691
Other	27,756	31,697
	184,189	145,954
Operations		
Salaries and employee benefits	742,321	648,047
Security services	187,473	158,979
Repairs and maintenance of roads, driveways, buildings and equipment	77,720	75,697
Heating, gas and oil	43,025	32,708
Electricity	25,909	23,525
Bus rentals	24,150	25,836
Supplies and small tools	23,605	18,700
Publicity	12,793	13,819
Snow removal	11,800	11,973
Tree maintenance	8,151	15,601
Losses on disposal of fixed assets	5,864	10,305
Miscellaneous	511	4,384
	1,163,322	1,039,574
	1,347,511	1,185,528
Revenues		
Interest	23,749	6,449
Miscellaneous	961	8,403
	24,710	14,852
Cost of operations for the year	1,322,801	1,170,676

GENERAL FUND
STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Proprietary interest		
Balance at beginning of the year	2,459,773	2,436,449
Parliamentary appropriation	1,413,000	1,194,000
	3,872,773	3,630,449
Cost of operations for the year	1,322,801	1,170,676
Balance at end of the year	2,549,972	2,459,773
Master development plan		
Balance at beginning of the year	17,704	21,647
Interest income	2,379	3,297
	20,083	24,944
Expenses	5,000	7,240
Balance at end of the year	15,083	17,704

GENERAL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Parliamentary appropriation	1,413,000	1,194,000
Proceeds from disposal of fixed assets	1,403	2,200
	1,414,403	1,196,200
Funds applied		
Operations		
Cost of operations for the year	1,322,801	1,170,676
Items not requiring an outlay of funds		
Decrease (increase) in accrued employee termination benefits	(2,965)	2,123
Loss on disposal of fixed assets	(5,864)	(10,305)
	1,313,972	1,162,494
Master development plan	2,621	3,943
Acquisition of fixed assets	52,270	67,283
	1,368,863	1,233,720
Increase (decrease) in working capital	45,540	(37,520)
Working capital at beginning of the year	56,560	94,080
Working capital at end of the year	102,100	56,560

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and activities

The Commission was established in 1908 under the Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a Crown corporation included in Schedule C of the Financial Administration Act.

2. Significant accounting policies

(a) Supplies and small tools

Supplies and small tools are valued at the lower of average cost and replacement value.

(b) Fixed assets

Fixed assets are financed by parliamentary appropriations and are accounted for at cost. No depreciation is recorded in the accounts.

(c) Parliamentary appropriation

The parliamentary appropriation is credited to the Equity of Canada in the year to which it applies.

(d) Employee termination benefits

On termination of employment, employees of the Commission are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

(c) Pension plan

The employees of the Commission participate in the superannuation plan administered by the Government of Canada. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(f) Special Land Purchase Fund

Funds have been received from provincial and municipal government and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. Investments held are carried at cost; interest is recorded on a cash basis.

3. Fixed assets

Details of fixed assets are as follows:

	1982	1981
	\$	\$
Land	724,710	724,710
Buildings	206,481	190,422
Roadways, driveways and landscaping	883,086	873,096
Equipment.....	715,072	696,118
	<u>2,529,349</u>	<u>2,484,346</u>

4. Contingencies

(a) Pension plan

The right for seasonal employees to participate in the superannuation plan administered by the Government of Canada has been recognized. However, the terms governing the contributions from the employees and the Commission with respect to past services have not yet been determined. As at March 31, 1982, the Commission estimates its liability at \$35,000 (\$50,000 as at March 31, 1981) should all employees decide to purchase their admissible past services. No liability has been recorded in the accounts.

(b) Real estate taxes

The cities of Quebec and Sillery have applied to the Commission for grants totalling \$2,494,000 in lieu of real estate taxes for the calendar years 1980, 1981 and 1982. The Commission is of the opinion that Parliament will provide a special appropriation in the event that a decision is made to accede to these applications; therefore, no liability has been recorded in the accounts.

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

AUDITOR'S REPORT

THE HONOURABLE PAUL COSGROVE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1982 and the statements of operations, proprietor's equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers except that funds in the amount of \$2.9 million in 1981-82 (\$2.6 million in 1980-81) were used to repay loans from Canada rather than being used either for operating expenditures authorized by Parliament, or returned to the Consolidated Revenue Fund in accordance with the Appropriation Acts and Section 30 of the Financial Administration Act.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
June 10, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash	37,943,476	28,179,425	Accounts payable and accrued liabilities	30,739,815	22,040,850
Accounts receivable			Unsettled expropriation of property, estimated	2,799,793	3,516,896
Federal government departments and agencies	364,597	268,885	Holdbacks and deposits from contractors and others	757,052	2,589,413
Tenants and others	1,034,987	617,385	Due to Canada	34,296,660	31,361,685
Operating supplies, small tools and nursery stock	765,179	886,762			
Prepaid expenses	728,289	438,811	Long-term		
	40,836,528	30,391,268	Loans from Canada (Note 4)	40,873,969	43,619,097
Amounts recoverable from provincial and municipal governments	2,897,773	2,901,070	Provision for employee termination benefits, net of current portion	3,390,426	2,995,854
Capital Assets				44,264,395	46,614,951
Real property (Note 3)	340,014,168	328,663,027	EQUITY OF CANADA		
Equipment, furniture and vehicles	8,167,510	7,152,613	Proprietor's Equity	313,354,924	291,131,342
	348,181,678	335,815,640		391,915,979	369,107,978
	391,915,979	369,107,978			

Approved by the Commission:

C. M. DRURY
Chairman

A. G. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	Operating	Capital	Grants and Contributions	Total	
	\$	\$	\$	1982	1981
				\$	\$
Revenues					
Parliamentary Appropriations	38,829,449	50,290,000	8,654,921	97,774,370	82,864,088
Property revenues	5,367,207			5,367,207	5,490,100
Interest income	1,615,516	2,089,796		3,705,312	1,425,014
Miscellaneous	858,095			858,095	790,842
	7,840,818	2,089,796		9,930,614	7,705,956
	46,670,267	52,379,796	8,654,921	107,704,984	90,570,044
Expenditures (Schedule)					
Land Development	13,931,052	7,077,921	6,108,207	27,117,180	23,239,702
Recreation and Culture	17,843,116	6,058,596	73,255	23,974,967	19,432,021
Transportation		23,908,788		23,908,788	12,242,205
Administration and Finance	11,229,888	1,767,387	202,077	13,199,352	12,056,294
Services and Utilities		8,235,572		8,235,572	12,333,731
Policy Development	1,760,781	172,310		1,933,091	1,251,860
	44,764,837	47,220,574	6,383,539	98,368,950	80,555,813
Excess of Revenues over Expenditures	1,905,430	5,159,222	2,271,382	9,336,034	10,014,231

STATEMENT OF PROPRIETOR'S EQUITY
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Unexpended Revenues		
Balance at Beginning of the Year		
Operating	2,936,048	2,603,381
National Capital Fund		3,346,150
	2,936,048	5,949,531
Excess of Revenues over Expenditures ..	9,336,034	10,014,231
Items not currently requiring Parlia- mentary Appropriations	830,655	2,701,193
Repayment of loans	(2,936,048)	(2,603,381)
Deletion, pursuant to Adjustment of Accounts Act, of Balance in the Accounts of Canada, National Capital Fund		(9,911,000)
Balance transferred—Due to Canada		(3,214,526)
Balance at End of the Year	10,166,689	2,936,048
Proprietor's Interest		
Balance at Beginning of the Year		
As previously reported	285,865,784	223,754,721
Prior year's adjustment (Note 7)	2,329,510	2,329,510
As restated	288,195,294	226,084,231
Acquisition of capital assets	13,217,491	9,598,317
Loans from Canada and accrued inter- est deleted pursuant to Adjustment of Accounts Act		52,753,363
Repayment of loans from Canada	2,936,048	2,603,381
Items not currently requiring Parlia- mentary Appropriations	(830,655)	(2,701,193)
Loss on disposal of equipment, furni- ture and vehicles	(294,316)	(142,805)
Loss on disposal of real property, net	(35,627)	
Balance at End of the Year	303,188,235	288,195,294
Proprietor's Equity	313,354,924	291,131,342

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds Provided		
Parliamentary Appropriations	97,774,370	82,864,088
Revenues	9,930,614	7,540,301
Loans from Canada	200,000	
Proceeds on disposal of real property financed through		
Capital Appropriations	185,727	165,655
Loans from Canada	12,024	369,519
Decrease in amounts recoverable	3,297	81,479
Deletion, pursuant to Adjustment of Accounts Act, of		
Accrued interest		14,560,591
Loans from Canada		38,192,772
	108,106,032	143,774,405
Funds Applied		
Expenditures	98,368,950	80,555,813
Less: items not requiring funds	394,882	528,174
	97,974,068	80,027,639
Acquisition of real property financed by loans from Canada	393,654	27,742
Repayment of loans from Canada	2,945,128	2,964,408
Increase (decrease) in estimate for unsettled expropriations	(717,103)	465,051
Deletion, pursuant to Adjustment of Accounts Act, of		
Loans from Canada		38,192,772
Balance in the Accounts of Canada, National Capital Fund		9,911,000
Balance transferred—Due to Canada		3,214,526
	100,595,747	134,803,138
Increase in Working Capital	7,510,285	8,971,267
Working Capital Deficiency at Beginning of the Year	(970,417)	(9,941,684)
Working Capital (Deficiency) at End of the Year	6,539,868	(970,417)

NATIONAL CAPITAL COMMISSION—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and Objectives

The National Capital Commission was established by the National Capital Act, 1958 and is an Agency Corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant Accounting Policies

(a) Basis of Accounting

Revenues and expenditures of the Commission are recorded on an accrual basis.

(b) Capital Assets

(i) Real Property

Acquisitions of real property are charged to the capital appropriation when incurred and also recorded as capital assets, at cost. The cost of real property does not include interest on loans to finance the acquisitions thereof. Only those expenditures producing Commission-held real property are capitalized; studies and contributions to the works of other authorities are not capitalized.

Gains or losses on disposal of real property are reflected in the Statement of Proprietor's Equity and the assets are credited with the cost of the property disposed.

Prior to March 31, 1974 full proceeds from disposal of part of the property were credited to the assets account. Properties acquired prior to March 31, 1974, and retained by the Commission, have been restated at historical cost and the prior years' adjustment is presented in the Statement of Proprietor's Equity.

(ii) Equipment, Furniture and Vehicles

Equipment, furniture and vehicles are recorded in the accounts at cost. Losses arising from destruction or disposal are reflected in the Statement of Proprietor's Equity.

(iii) Depreciation

Depreciation on capital assets is not recorded in the accounts.

(c) Operating Supplies, Small Tools and Nursery Stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, baling and packaging expenses.

(d) Financing

The Commission's revenues consist of appropriations from Parliament and revenue from its operations. The excess of revenues over expenditures is retained by the Commission to be used in accordance with the purposes approved by Parliament.

(e) Pension Plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are made by both employees and the Commission, and are recorded on a current basis.

(f) Employee Termination Benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. Provision for these benefits is recorded as a liability.

3. Capital Assets—Real Property

The following are the major categories of real property at March 31:

	1982	1981
	\$	\$
Greenbelt	48,499,824	47,443,011
Parkways	64,338,978	62,170,671
Parks	34,007,292	31,906,441
Bridges and approaches	24,629,694	24,311,601
Historic sites	12,303,776	12,089,483
Recreational facilities	4,723,728	3,926,131
Rental and agency properties	142,994,618	138,997,998
Unsettled expropriations, estimated	2,799,793	3,516,896
Administration and service buildings	8,855,464	7,722,808
	343,153,167	332,085,040
Less: provision for transfers at less than cost	3,138,999	3,422,013
	340,014,168	328,663,027

The provision for transfers at less than cost pertains to property to be transferred in accordance with the agreements detailed below:

- agreements with the railway companies resulting from the relocation of the Ottawa area railway facilities;
- agreement with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
- agreement with the Province of Quebec for the transfer of lands for \$1 used as a right-of-way for Highway 550; and
- agreement with the Province of Ontario for the transfer of lands for \$1 used as a right-of-way for Highway 417.

4. Loans from Canada

Further to Note 2(b)(i), the Commission also purchases real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans as authorized by Parliament, upon terms and conditions approved by the Governor-in-Council.

On disposal of properties financed by loans, the loan terms require that, for non-greenbelt properties, the proceeds be used to repay relevant loans in full and any excess proceeds to repay other outstanding loans; for greenbelt properties, the excess of proceeds over acquisition cost be used to repay outstanding loans.

Interest on loans from Canada is payable semi-annually at rates varying from 4.75% to 15.625% and averaging 7.2%. No dates for repayment of principal are specified except that loans and interest are required to be repaid at the time of disposal.

5. Commitments

- Subject to being provided with future funds by Parliament, the Commission is committed to make contributions to other levels of government:

- to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's commitment is \$150 million of which \$93.9 million has been expended. Expenditures of \$2.9 million for related works are recoverable from provincial and municipal governments;

NATIONAL CAPITAL COMMISSION—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

- (ii) to the Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is \$52.4 million of which \$45.0 million has been expended;
- (iii) to the Regional Municipality of Ottawa-Carleton and the City of Ottawa, one-half of the cost of the development in the Rideau Street area. The Commission's commitment is \$10.6 million of which \$3.2 million has been expended; and
- (iv) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton, one-third of the cost of a regional sewage system. The Commission has expended \$15.5 million and has committed a further \$1.9 million.

- (b) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	\$
1982-83	1,030,125
1983-84	1,052,190
1984-85	1,032,643
1985-86	228,836
	<u>3,343,794</u>

6. Contingencies

(a) Litigations

Legal actions have been taken against the Commission totalling approximately \$19,000,000. The larger claims being:

- (i) \$18,000,000 for alleged wrongful termination of certain agreements;
- (ii) \$350,000 for alleged damages resulting from the flow of water from contiguous properties;
- (iii) \$250,000 as a result of a mishap allegedly occurring on Commission property; and
- (iv) \$187,000 for water damages to a building and contents resulting from the flow of water from Commission property onto contiguous property.

No provision for these contingencies has been made in the accounts.

(b) Agreement with a Province

In 1961 the Commission entered into an agreement whereby the Province of Ontario established and maintains 6,557 acres of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expense over revenue, or the Province will pay the Commission the excess of revenue over expense. At March 31, 1981, expense exceeded revenue by \$0.9 million, and is not reflected in the accounts of the Commission.

(c) Other

In connection with a shared cost agreement, the Commission has received from the party to the agreement a preliminary estimate that the party has performed \$2,500,000 of work for which it has not yet billed the Commission.

The Commission has reviewed the preliminary estimate and based on the information available, has provided in its accounts \$1,000,000. Any further provision is not determinable at this time.

7. Prior Years' Adjustment

In the statement of Proprietor's Equity, the opening balances of Proprietary Interest have been adjusted to reflect the restatement to historic cost of real property retained after sales made prior to March 31, 1974 (Note 2(b)(i)).

8. Comparative Figures

Certain figures for 1981 presented for comparative purposes have been restated to conform to the 1982 presentation.

SCHEDULE OF EXPENDITURES BY PARLIAMENTARY VOTE
FOR THE YEAR ENDED MARCH 31, 1982

	1982 \$	1981 \$
Operating		
Planning	1,760,781	1,270,010
Government grounds maintenance	6,394,348	5,156,197
Rental property operations	2,889,607	2,916,879
Other property operations	3,582,473	3,244,919
Administration, design and services	2,648,363	1,668,459
Loss due to fire		339,042
Parks and Parkways maintenance	5,882,819	5,094,005
Public activities	6,031,516	4,084,138
Gatineau Park	4,345,042	3,726,617
Management and general services	8,115,852	6,888,200
Interest on loans for the acquisition of properties	3,114,036	5,441,948
	<u>44,764,837</u>	<u>39,830,414</u>
Capital		
Property acquisition at cost	2,801,844	2,755,451
Construction	9,106,122	6,107,992
Equipment, furniture and vehicles	1,309,525	900,529
Surveys, studies and other	738,613	825,916
Road network, Québec	20,925,115	8,912,845
Sewage disposal, Québec	7,837,926	11,955,487
Regional transit	1,338,499	1,515,172
Rideau Centre	1,074,893	2,080,726
Pretoria Avenue bridge	1,166,187	514,308
Other	921,850	1,133,927
	<u>47,220,574</u>	<u>36,702,353</u>
Grants and Contributions		
Grants in lieu of taxes	6,108,207	3,913,234
Contributions to encourage bilingualism	73,255	109,812
Federal Project Stream	202,077	
	<u>6,383,539</u>	<u>4,023,046</u>
	<u>98,368,950</u>	<u>80,555,813</u>

NATIONAL HARBOURS BOARD*(Established by the National Harbours Board Act)***AUDITOR'S REPORT**

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of the National Harbours Board as at December 31, 1981 and the statements of income and deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Board as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
February 18, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Current			Current		
Cash	1,749	3,932	Accounts payable and accrued liabilities (Note 7)	34,948	29,478
Investments (market value: 1981 — 120,286, 1980 — 167,150)	120,160	173,513	Grants in lieu of municipal taxes	11,997	14,355
Accounts receivable	30,134	25,306		46,945	43,833
Materials and supplies	2,133	2,203			
	154,176	204,954	Long-term		
Long-term			Accrued employee benefits	8,451	7,863
Investments (market value: 66,142) (Note 2)	81,778		Financing provided by province (Note 8)	20,793	21,599
Amounts receivable (Note 3)	6,848	7,155	Loans from Canada (Note 9)	499,750	500,339
Investment in Ridley Terminals Inc. (Note 4)	24			528,994	529,801
	88,650	7,155		575,939	573,634
Fixed (Note 6)			EQUITY OF CANADA		
Land and harbour facilities	752,415	715,264	Contributed capital	349,361	349,361
Less: accumulated depreciation	312,986	307,271	Deficit	(243,045)	(302,893)
	439,429	407,993		106,316	46,468
	682,255	620,102		682,255	620,102

Approved by the Board:

P. A. H. FRANCHE
Chairman

JACQUES AUGER
Vice-Chairman

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Revenue		
Harbour services	45,040	37,675
Grain services	29,038	25,993
Cargo handling services	58,426	47,261
Rentals	30,362	27,095
Shipping services and other	17,967	13,943
	180,833	151,967
Expenses		
Salaries and employee benefits	48,340	42,645
Purchased services	60,929	50,159
Energy and utilities	6,417	5,259
Depreciation	14,023	18,097
Grants in lieu of municipal taxes	9,864	9,068
Other	10,749	7,916
	150,322	133,144
Operating income	30,511	18,823
Other income (expense)		
Interest income	28,452	18,553
Interest expense	(2,204)	(20,564)
Gain (loss) on disposal of fixed assets	3,089	(2)
Gain on disposal of investments		550
	29,337	(1,463)
Net income	59,848	17,360
Deficit at beginning of the year	(302,893)	(320,253)
Deficit at end of the year	(243,045)	(302,893)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Balance at beginning of the year	349,361	350,872
Adjustment to contributed capital (Note 10)		(1,511)
Balance at end of the year	349,361	349,361

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Funds provided		
Operations		
Net income	59,848	17,360
Items not requiring an outlay of funds		
Loan interest deferred		20,564
Depreciation	14,023	18,097
(Gain) loss on disposal of fixed assets	(3,089)	2
Other	681	1,296
	71,463	57,319
Loans from Canada		22,756
Capital grants	17,613	4,761
Proceeds on disposal of fixed assets	4,973	202
Other	307	447
	94,356	85,485
Funds employed		
Additions to fixed assets	65,049	37,860
Reduction of debt to province	806	1,434
Loans from Canada currently payable	589	546
Reduction in contributed capital		1,511
Investment in Ridley Terminals Inc.	24	
	66,468	41,351
Government of Canada bonds presented as long-term investments	81,778	
	148,246	41,351
(Decrease) increase in working capital	(53,890)	44,134
Working capital at beginning of the year	161,121	116,987
Working capital at end of the year	107,231	161,121

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Significant accounting policies

(a) Financial statements

The financial statements of the National Harbours Board include the accounts of all the ports and other facilities under its administration.

(b) Investments

Funds are invested in Government of Canada direct and guaranteed securities which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity.

(c) Fixed assets and depreciation

Assets are recorded at cost except for those transferred to the Board from the Crown which are recorded at values established at the time of transfer (appraisal or fair market value). Grants towards capital projects received from the Crown (which are not capital contributions) and third parties are credited directly against the cost of the related fixed assets.

Depreciation is calculated on the straight-line method for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

NATIONAL HARBOURS BOARD—Continued

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1981—Continued

(d) Pension costs

All permanent employees of the Board are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Board. These contributions represent the total liability of the Board and are recognized in the accounts on a current basis.

(e) Insurance

The Board assumes substantially all risks against fire and general perils, as well as for workmen's compensation claims. Any costs arising from these risks are recorded in the accounts in the year incurred.

(f) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(g) Employee benefits

The Board accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Board policy.

2. Long-term investments

Commencing in the financial year ended December 31, 1981, the Board has concluded that the funds invested in Government of Canada bonds are not intended to meet expenditure requirements within the following financial year, and accordingly, they have been presented as non-current assets.

3. Long-term amounts receivable

Long-term amounts receivable resulting from sales of fixed assets become due over periods from one to 26 years at interest rates varying from 5 1/4% to 8%.

4. Investment in Ridley Terminals Inc.

Order in Council (PC 1981-3669) dated December 18, 1981 authorized the National Harbours Board to enter into a joint undertaking with Federal Commerce and Navigation Ltd. for the development, management and operation of a coal terminal facility on Ridley Island at the Port of Prince Rupert. On December 23, 1981, the Board acquired, at a cost of \$24,000, 90% of the issued common (voting) shares and 900 class A preferred (non-voting) shares of Ridley Terminals Inc., a company incorporated on December 18, 1981 under the Canada Business Corporations Act for that purpose.

The Board is also committed to purchase additional shares for up to \$23,021,400 of Ridley Terminals Inc., in accordance with the Pre-incorporation Agreement of December 17, 1981.

5. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of \$14,612,000 (1980—\$14,687,000) to the Board which in turn is indebted to the Government of Canada by the same amount, in accordance with the provisions of Vote L106b, Appropriation Act. No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures of the Authority. Under the terms of the agreement between the Government of Canada and

the Authority, the Government has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures receivable and advances and loans payable to the Government have been offset against each other and are not reflected as a separate asset and liability on the balance sheet. Interest income and expense of \$1,002,000 (1980—\$1,007,000) have been similarly offset and do not appear in the Statement of Income and Deficit.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of the Saint John Harbour Bridge Authority as well as the equivalent loan payable to the Government of Canada Department of Finance from the accounts of the National Harbours Board to Transport Canada. As at December 31, 1981, this transfer had still to be completed.

6. Fixed assets

(a) Summary

(in thousands of dollars)					
		1981		1980	
	Rate of depreciation	Cost	Accumulated depreciation	Net	Net
Land		112,268		112,268	104,235
Dredging		35,422	20,874	14,548	13,387
Berthing structures	2.5-6.7%				
Buildings	2.5-10%	259,726	128,385	131,341	114,742
Utilities	3.3-10%	147,275	79,300	67,975	68,567
Roads and surfaces		32,056	13,575	18,481	16,905
Machinery and equipment	2.5-10%	43,207	20,560	22,647	20,110
Office furniture and equipment	5-100%	64,542	48,926	15,616	16,421
Works under construction	20%	1,601	1,366	235	136
		56,318		56,318	53,490
		<u>752,415</u>	<u>312,986</u>	<u>439,429</u>	<u>407,993</u>

(b) Land transfer

In 1979, the Board effected a land transfer with Canada Mortgage and Housing Corporation and, as at December 31, 1981, had still to transfer eight acres of land valued at \$1,204,000 in order to complete the transaction. The cost of the land not yet transferred has not been relieved from the accounts and the related liability of \$1,204,000 is included in accounts payable.

(c) Capital grants

During the year, the Board received capital grants from the Federal Government towards the construction of capital projects totalling \$17,613,000 (1980—\$4,656,000). These grants have been credited directly against the cost of related fixed assets. Included in the \$17,613,000 is an amount of \$3,076,000 which represents settlement of a Federal court judgement in connection with a property at the Port of Halifax.

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues and for the current portion of long-term liabilities.

NATIONAL HARBOURS BOARD—*Concluded*NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1981—*Concluded*

	(in thousands of dollars)	
	1981	1980
Deferred revenues	5,387	3,998
Current portion of long-term liabilities	1,733	2,011

8. Financing provided by province

Under an agreement dated July 13, 1972, the Province of New Brunswick advanced \$25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Board.

Until the non-interest bearing investment is repaid, the Province will receive 50% of the net operating income of the terminal, under the terms of an agreement dated January 1, 1976.

9. Loans from Canada

	(in thousands of dollars)	
	1981	1980
Loans bearing interest at 6.25% to 12.43% with blended annual principal and interest repay- ment requirements of \$2,745,000 and matur- ing December 31, 2000	25,138	25,684
Less: current portion	589	546
	24,549	25,138
Non-interest bearing loans with indefinite due date	317,739	317,739
Accrued interest on loans not due and payable	157,462	157,462
	499,750	500,339

Principal repayment requirements over the next five years amount to \$588,920 in 1982, \$635,677 in 1983, \$686,460 in 1984, \$741,646 in 1985 and \$801,651 in 1986.

10. 1980 adjustment to contributed capital

In 1973, an amount of \$1,510,534 provided by a lessee towards the cost of a new container terminal was recorded as contributed capital. In 1980, a judgement was rendered which required that this amount be repaid to the lessee. This amount was transferred from contributed capital and included in accounts payable.

11. Contingencies

- (a) Claims aggregating approximately \$17,000,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board but are not reflected in the accounts. In the opinion of the Board, its position is defensible and the final outcome of such claims should not result in any material financial liability.
- (b) The Board is aware of cracks in some pilings in one of the piers at a port. The extent of any future costs which may be incurred, and the extent to which these costs will be recovered, cannot be reasonably estimated at this time.

12. Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at \$90,815,000. Of this amount, it is estimated that \$59,512,000 will be expended in the year ending December 31, 1982 and the balance in subsequent years.

On January 18, 1982 the Board entered into an agreement with Ridley Terminals Inc. for the construction of the infrastructure for the coal terminal facility on Ridley Island. The cost of this construction is estimated at \$48,300,000.

Additionally, Ridley Terminals Inc. will enter into various contracts for the construction of the coal terminal facility. As at February 18, 1982, the value of these contracts approximates \$45,000,000. Ridley Terminals Inc. has made arrangements with its bankers for financing 80% of the cost of the facility and any operating short-fall to a combined maximum of \$265,000,000.

13. Subsequent event

The Minister of Transport has introduced legislation known as the Canada Ports Corporation Act, which was tabled for first reading in the House of Commons on February 1, 1982. This bill, C-92, if passed, will include amendments to the National Harbours Board Act. Certain of these amendments will have the effect of providing for the creation of local port corporations with a high degree of autonomy in the management of their facilities.

NORTHERN CANADA POWER COMMISSION

(Established by the Northern Canada Power Commission Act)

AUDITOR'S REPORT

THE HONOURABLE JOHN CARR MUNRO, P.C., M.P.

MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1982 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS

Deputy Auditor General

for the Auditor General of Canada

Ottawa, Ontario

June 4, 1982

BALANCE SHEET AS AT MARCH 31, 1982

(in thousands of dollars)

ASSETS		1982	1981	LIABILITIES		1982	1981
Fixed				Long-term			
In service (Note 3)		215,590	211,691	Loans from Canada (Note 4)		190,971	187,175
Less accumulated depreciation		43,318	37,492	Current			
		172,272	174,199	Due to Canada			
Projects under construction		8,554	3,568	Current portion of long-term debt		6,186	5,726
		180,826	177,767	Overdue instalments and related interest (Note 5) ..		9,192	9,192
Current				Accounts payable and accrued liabilities		9,163	7,797
Cash		6,194	9,797	Contractors' holdbacks		1,002	952
Accounts receivable						25,543	23,667
Utilities		11,750	8,927			216,514	210,842
Other		1,547	781	DEFICIT OF CANADA			
Inventories, at cost				Deficit		4,183	4,608
Fuel and lubricants		9,678	7,025				
Other supplies		2,336	1,937				
		31,505	28,467				
		212,331	206,234			212,331	206,234

Approved:

R. PHILLIPS

Comptroller

Approved by the Commission:

JAMES SMITH

Chairman

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Income		
Sale of power	66,598	49,579
Sale of heat	5,602	5,272
Other	1,163	1,063
	73,363	55,914
Expense		
Operations and maintenance	48,168	32,912
Engineering and general administration (Note 8)	4,447	3,470
Depreciation	6,367	6,061
	58,982	42,443
Income before interest expense	14,381	13,471
Interest expense, net (Note 9)	13,956	13,871
Net income (loss) for the year	425	(400)
Deficit at beginning of the year	4,608	4,208
Deficit at the end of the year	4,183	4,608

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982
(in thousands of dollars)

	1982	1981
Source of working capital		
Operations		
Net income (loss) for the year	425	(400)
Items not requiring an outlay of funds		
Depreciation	6,367	6,061
Property and equipment written off	1	17
	6,793	5,678
Canada		
Loans for capital expenditures	9,600	5,000
Interest capitalized on loans	382	
Proceeds on disposals of property and equip- ment	61	68
	16,836	10,746
Application of working capital		
Additions to property and equipment	9,488	5,606
Reduction of loans from Canada	6,186	6,163
	15,674	11,769
Increase (decrease) in working capital	1,162	(1,023)
Working capital at beginning of the year	4,800	5,823
Working capital at end of the year	5,962	4,800

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982

1. Authority and objective

The Northern Canada Power Commission, a Schedule C corporation, was formerly the Northwest Territories Power Commission established in 1948 and now operates under the Northern Canada Power Commission Act.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, at certain other locations in Canada.

2. Accounting policies

The financial statements have been prepared by management in conformity with generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Commission is presented as follows to assist the reader in interpreting the financial statements.

Property and equipment

Property and equipment, with the exception of that gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct payments for goods and services, project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the capital projects.

Gains or losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off against operations in the year that the losses are recognized. For normal retirements, the cost of assets retired less salvage proceeds is charged to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation on property and equipment in service prior to March 31, 1977, financed by loans from Canada, excepting the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The associated loans are being repaid by the annuity method over the estimated economic life of the assets. Assets placed in service subsequent to March 31, 1977 are depreciated on a straight line basis. Straight line depreciation is charged over the estimated economic life of the Head Office building and on assets purchased from internally generated funds.

Depreciation rates for the various classes of assets are based on estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	10 - 15 years
Motor vehicles	4 years

Inventories

Inventories are valued at average cost. Provision is made for decline in value of slow-moving inventory.

NORTHERN CANADA POWER COMMISSION—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1982—Continued

3. Fixed assets in service

Details of fixed assets in service at cost are as follows:

	1982	1981
	\$	\$
Electric power plants	163,751,000	161,276,000
Transmission and distribution systems	36,210,000	35,180,000
Other utilities	5,053,000	5,053,000
Staff accommodation	3,800,000	3,821,000
Warehouses, motor vehicles and general facilities	6,776,000	6,361,000
	<u>215,590,000</u>	<u>211,691,000</u>

4. Loans from Canada

The Commission receives funds for capital expenditures by way of interest bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest is repaid on terms and conditions as approved by Government in Council.

The Commission also received a working capital loan of \$7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of \$750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at then current rate is applicable until the date of payment.

At March 31, 1982, loans for capital expenditures carried interest rates ranging from 4% to 15.625% with a weighted average interest rate of 8.85%.

Loans due Canada mature as follows:

	Principal
	\$
1983	6,186,000
1984	6,557,000
1985	7,147,000
1986	7,591,000
1987	8,000,000
1988 - 2024	161,626,000
	<u>197,107,000</u>
Deduct current portion	6,186,000
	<u>190,921,000</u>
Advance: project investigation	50,000
	<u>190,971,000</u>

In 1982 the Commission borrowed \$9,600,000 (\$5,000,000 in 1981) from Canada at an interest rate of 15.625% and paid \$22,091,000 (\$21,890,000 in 1981) to Canada including interest of \$16,365,000 (\$16,361,000 in 1981). In addition, interest of \$382,000 has been accrued in respect of construction in progress and is included in the amount due to Canada.

5. Due to Canada—Overdue instalments and related interest

This item represents principal, \$2,203,000 and interest \$6,989,000 on instalments which fell due on March 31, 1977 and which remain unpaid.

6. Hydro investigation studies

The Commission, with the approval of the Governor in Council, is carrying out special investigation studies on the hydro-generation potential of the mid-Yukon for which it will receive payments not exceeding \$3,150,000. The studies are to be completed by September 30, 1983 and any undisbursed funds are to be refunded to Canada. If these studies result in the provision of electricity for consumption, the funds provided for the studies will become repayable, with accrued interest, to Canada.

The Commission has received accumulated payments of \$3,150,000 to March 31, 1982 (\$1,250,000 to March 31, 1981) for the special investigation studies and has incurred accumulated expenditures of \$2,926,000 (\$1,215,000 in 1981). The unexpended balance of \$224,000 is included as an account payable at March 31, 1982 (\$35,000 at March 31, 1981).

7. Pensions

During the year the Commission made payments of \$518,000 (\$460,000 in 1981) in respect of current contributions to the Public Service Superannuation Account (PSSA) of the Government of Canada. The PSSA is actuarially valued every five years. The Commission's contributions and liabilities are limited to the current portion, and no estimate of the Commission's share of actuarial deficiencies has been made.

8. Engineering and general administration

Engineering and general administration is net of amounts charged to capital and recoverable projects. Allocations to capital and recoverable projects totalled \$777,000 in 1982 (\$662,000 in 1981).

9. Interest expense

Interest expense relates to long-term debt and is net of amounts charged to capital projects and interest earned from short-term investments. Interest charges totalling \$382,000 were capitalized at a rate of 15.054 for 1982 (\$138,000 at 8% for 1981). Interest earned on short-term investments amounted to \$2,409,000 in 1982 (\$2,352,000 in 1981).

10. Commitments

Estimated cost to complete capital projects under construction is approximately \$51,744,000 at March 31, 1982 (\$32,100,000 at March 31, 1981).

11. Insurance

The Commission purchases catastrophe insurance on specified assets as protection against major losses up to \$20,000,000. Business liability insurance coverage is maintained in an amount considered necessary to provide adequate protection to the Commission. Other coverage in effect includes fleet, aircraft, airstrip, boiler and comprehensive general liability insurance. Special coverage on major projects under construction is purchased by the Commission, or by its contractors if required by the Commission.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1982—*Concluded*

12. Related party transactions

Audit and legal services

In addition to the transactions with the Government of Canada referred to in Notes 4, 5, 6 and 7, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice (Canada).

Commission members

The Commission consists of a chairman and four additional members appointed by the Governor in Council. The Chairman is the chief executive officer of the Commission.

Economic dependence

The Commission has a significant amount of transactions with Canada and its agencies, the same with territorial and municipal governments of the Northwest Territories and Yukon Territory and large industrial consumers and supplies. These transactions comprise:

	1982	1981
	\$	\$
Sale of power and heat		
Federal, territorial, municipal govern- ments and agencies	29,259,000	24,288,000
Large industrial consumers	35,421,000	24,871,000
Purchase of fuel		
Federal, territorial governments and agen- cies	5,496,000	3,836,000
Accounts receivable, at March 31		
Federal, territorial, municipal govern- ments and agencies	3,822,000	3,262,000
Large industrial consumers	2,103,000	2,651,000
Accounts payable, at March 31		
Federal and territorial governments	2,838,000	1,733,000

13. Income tax

As a Schedule C Crown corporation, the Commission is exempt from income tax.

NORTHERN TRANSPORTATION COMPANY LIMITED

(Incorporated under the Canada Business Corporations Act)

AUDITORS' REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1981 and the consolidated statements of operations, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the adoption of a policy of providing for the estimated cost of repairing damage to vessels sustained during the year as explained in Note 6 to the financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada
Ottawa, Ontario

DELOITTE HASKINS & SELLS
Chartered Accountants
Edmonton, Alberta

February 5, 1982

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1981
(in thousands of dollars)

	1981	1980
Current assets		
Cash and short-term bank deposits	19,760	21,147
Accounts receivable	4,957	3,130
Operating and general supplies	1,586	1,412
Prepaid expenses	177	173
	<u>26,480</u>	<u>25,862</u>
Current liabilities		
Bank indebtedness (Note 7)	987	340
Accounts payable and accrued liabilities	6,306	4,400
Income taxes payable	27	64
Accrued interest	180	196
Current portion of long-term debt	3,015	850
	<u>10,515</u>	<u>5,850</u>
Working capital	<u>15,965</u>	<u>20,012</u>
Non-current assets		
Insurance investment fund	3,824	3,124
Property and equipment (Note 8)	44,721	36,838
	<u>48,545</u>	<u>39,962</u>
Capital employed	<u>64,510</u>	<u>59,974</u>
Represented by:		
Long-term debt (Note 9)	34,036	37,051
Deferred income taxes (Note 10)	309	
	<u>34,345</u>	<u>37,051</u>
Shareholder's equity		
Share capital (Note 11)	25,052	25,052
Retained earnings (deficit)	5,113	(2,129)
	<u>30,165</u>	<u>22,923</u>
	<u>64,510</u>	<u>59,974</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

S. D. CAMERON
Director

L. R. MONTPETIT
Director

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1981 (in thousands of dollars)

	1981	1980
Income		
Freightage revenue (Note 3)	37,663	30,231
Charter, rental and miscellaneous	8,791	4,928
	46,454	35,159
Operating expenses		
Cargo haulage	13,031	9,557
Terminal operations	8,745	7,763
Maintenance and repairs	9,781	5,848
Administration and marketing	3,485	3,329
Depreciation	4,781	4,384
	39,823	30,881
Profit from operations	6,631	4,278
Other income (expense)—Net (Note 4)	947	(65)
Profit before income taxes and extraordinary item	7,578	4,213
Income taxes (Note 5)	3,605	2,004
Profit before extraordinary item	3,973	2,209
Extraordinary item (Note 5)	3,269	1,891
Net profit (Note 6)	7,242	4,100

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1981 (in thousands of dollars)

	1981	1980
(Deficit) at beginning of year		
As previously reported	(1,235)	(5,512)
Prior period adjustment (Note 6)	(894)	(717)
As restated	(2,129)	(6,229)
Net profit	7,242	4,100
Retained earnings (deficit) at end of year	5,113	(2,129)

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1981 (in thousands of dollars)

	1981	1980
Source of working capital		
Profit before extraordinary item	3,973	2,209
Items not requiring working capital	8,259	5,986
Working capital from operations	12,232	8,195
Disposal of property and equipment	109	305
	12,341	8,500
Use of working capital		
Purchase of property and equipment	12,673	2,152
Reduction of long-term debt	3,015	933
Transfer to insurance investment fund	700	775
	16,388	3,860
(Decrease) Increase in working capital	(4,047)	4,640
Working capital at beginning of year	20,012	15,372
Working capital at end of year	15,965	20,012

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 1981

1. Corporate objective

The Company is a profit-oriented commercial Crown corporation whose primary objective is to provide economic, reliable and comprehensive transportation and related services in Northern Canada and the Arctic.

2. Accounting policies

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Grimshaw Trucking and Distributing Ltd., and Nortran Offshore Limited (formerly Yellowknife Transportation Company Limited), both of which are wholly owned. All significant inter-company transactions have been eliminated on consolidation.

Operating and general supplies

Inventories of operating and general supplies are valued at the lower of cost and estimated replacement cost.

Insurance investment fund

As part of its insurance program, the Company maintains umbrella insurance coverage in respect of physical loss or damage to property and equipment. In addition, a fund is being accumulated to underwrite the aggregate deductible amount and the uninsured portion of any losses. The total amount of the fund, which is invested in short-term bank deposits, is related to the annual aggregate deductible amount under the umbrella program and will not exceed \$4.5 million.

Leases

Leases are classified as either capital or operating. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. All other leases are accounted for as operating leases wherein rental payments are charged to operations as incurred.

Property and equipment

Investment in property and equipment is recorded at cost. The costs of major additions and replacements, including assets under capital lease, is capitalized. Minor replacements, maintenance and repairs, including provision for the estimated cost of repairing damage to vessels, are charged against current operations. Gains or losses realized on retirement or disposal are reflected in operations.

Depreciation

Vessels are depreciated on a "unit of production" basis taking into account the estimated ton-mile productive capacity of each vessel over a 15-year period with a minimum charge of four per cent per annum calculated on a maximum useful life of 25 years. The cost of other depreciable assets, including assets under capital lease, is amortized on a straight-line basis over an estimated useful life of 10 to 20 years for buildings, other structures and site development, and 5 to 10 years for other equipment.

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1981—Continued

Pension plan

A contributory, defined benefit, final average earnings pension plan covers all regular full-time employees of Northern Transportation Company Limited. The assets of the plan are held by an independent corporate trustee. Current service costs are funded and charged to operations as they accrue. Unfunded liabilities and plan improvement costs, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

Income taxes

The tax allocation method is used in providing for income taxes. In calculating taxable income, regulations permit the deduction of expenses which may not correspond with the amounts recorded in the financial statements. Income taxes charged to operations, therefore, may differ from those currently payable.

3. Freightage revenue

Included in freightage revenue is a subsidy of \$642,000 (1980—\$844,000) from Canada for the resupply service to the Keewatin area.

4. Other income (expense)—Net

	1981	1980
	(in thousands of dollars)	
Income		
Interest earned	3,727	2,512
Gain on disposal of property and equipment	100	289
Other	101	104
	<u>3,928</u>	<u>2,905</u>
Expense		
Interest on long-term debt	2,853	2,948
Interest on other debt	128	22
	<u>2,981</u>	<u>2,970</u>
	<u>947</u>	<u>(65)</u>

5. Income taxes and extraordinary item

The undepreciated capital cost of property and equipment for income tax purposes exceeds the net book value of depreciable assets, and this excess is available to reduce the taxable income of current and future years. During the year, income taxes otherwise payable of \$3,269,000 (1980—\$1,891,000) were reduced as a result of claiming \$6,835,000 (1980—\$3,940,000) of this excess, leaving an amount of approximately \$2,805,000 (1980—\$9,640,000) available for reduction of income taxes in future years. This reduction of income taxes has been shown as an extraordinary item in the statement of operations. In addition, expenses of \$2,645,000 were charged against operations in 1981 but not claimed for income tax purposes. This amount will also be available for reduction of income taxes in future years.

6. Change in accounting policy

In 1981, in order to better match costs and revenue, the Company adopted a policy of providing for the estimated cost of repairing damage to vessels sustained during the year. This change in accounting policy has been applied on a retroactive basis, necessitating the restatement of prior results.

This change has had the effect of reducing the profit before extraordinary item in 1981 by \$905,000; as well, working capital decreased by \$1,751,000. The deficit as at January 1, 1981

previously reported as \$1,235,000 has been increased by \$894,000 of which \$177,000 is applicable to 1980 and \$717,000 to prior years.

7. Bank indebtedness

Certain assets of a subsidiary company have been assigned as security.

8. Property and equipment

	1981	1980
	(in thousands of dollars)	
Land	2,049	1,759
Vessels	66,621	57,692
Buildings, other structures and site development	19,665	18,824
Other equipment	19,251	17,200
	<u>107,586</u>	<u>95,475</u>
Accumulated depreciation	62,865	58,637
	<u>44,721</u>	<u>36,838</u>

Equipment under capital lease is included in property and equipment at a cost of \$536,000 (1980—\$713,000) less accumulated depreciation of \$439,000 (1980—\$535,000).

9. Long-term debt

	1981	1980
	(in thousands of dollars)	
Notes payable to Canada		
8.41% note due 1982—1986	620	920
7.45% note due 1982—1991	31,180	31,180
8.375% note due 1989	2,625	3,093
8.5% notes due 1990	2,500	2,500
	<u>36,925</u>	<u>37,693</u>
Capital lease obligations		
12.0% due 1982—1984	126	208
	<u>37,051</u>	<u>37,901</u>
Less current portion	3,015	850
	<u>34,036</u>	<u>37,051</u>

Principal amounts due in each of the next five years are as follows:

	Notes payable to Canada	Capital Lease obligations	Total
	(in thousands of dollars)		
1982	2,972	43	3,015
1983	3,124	50	3,174
1984	2,971	33	3,004
1985	3,191		3,191
1986	3,395		3,395

Individual notes may be prepaid without premium or penalty.

10. Deferred income taxes

Deferred income taxes relate to a subsidiary company which is claiming capital cost allowance in excess of depreciation for income tax purposes.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1981—*Concluded*

11. Share capital

	1981	1980
	(in thousands of dollars)	
Authorized		
400,000 common shares of no par value		
Issued and fully paid		
250,520 shares to Canada.....	25,052	25,052

12. Operating lease obligations

Certain property is leased under long-term contracts. Commitments in respect of rental payments are: 1982—\$679,000; 1983—\$504,000; 1984—\$386,000; 1985—\$365,000; 1986—\$365,000 and subsequent years—\$783,000.

13. Pension plan

At December 31, 1980 the unfunded liability, as determined by actuarial valuation, was \$43,000. A special payment in respect of this unfunded liability was made to the pension plan in 1981.

14. Related party transactions

In addition to the notes payable to Canada referred to in Note 9, the Company had transactions with the Government of Canada and its agencies, the Government of the Northwest Territories, and several federal Crown corporations. These transactions were conducted in the normal course of business, under the same terms and conditions as those applied to unrelated parties. The account balances resulting from these transactions are reflected in the statement of financial position.

PACIFIC PILOTAGE AUTHORITY*(Established by the Pilotage Act)***AUDITOR'S REPORT**

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1981 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
January 29, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	558,262	721,377	Accounts payable and accrued liabilities	1,300,719	1,014,902
Accounts receivable	1,686,439	1,209,531	Obligation under capital lease (Note 3)	18,805	17,412
Prepaid expenses	14,132	18,809		1,319,524	1,032,314
	2,258,833	1,949,717	Long-term		
Fixed, at cost			Accrued employee termination benefits	316,407	263,832
Buildings	40,000	40,000	Obligation under capital lease (Note 3)	148,992	167,797
Pilot boats	461,615	461,615		465,399	431,629
Pilot boat under capital lease	275,865	275,865		1,784,923	1,463,943
Equipment	373,698	344,822	EQUITY OF CANADA		
Leasehold improvements	94,017	94,017	Contributed capital	806,122	806,122
	1,245,195	1,216,319	Retained earnings	242,869	319,089
Less: accumulated depreciation	670,114	576,882		1,048,991	1,125,211
	575,081	639,437		2,833,914	2,589,154
	2,833,914	2,589,154			

Approved by the Authority:

T. C. HUBBER-RICHARD
Chairman

J. BARY COOK
Member

PACIFIC PILOTAGE AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Income		
Pilotage charges	14,215,210	12,158,334
Interest and other income	46,223	64,598
	14,261,433	12,222,932
Expenses		
Contract pilots' fees	9,637,184	8,698,102
Pilot boats—Cost of operations	1,671,334	1,325,851
Transportation and travel	1,339,945	1,081,203
Staff salaries and benefits	675,115	570,557
Pilots' salaries and benefits	463,879	422,215
Professional and special services	219,792	135,723
Depreciation	93,232	90,106
Employee termination benefits	63,575	62,135
Utilities, materials and supplies	52,438	52,354
Rentals	51,865	36,465
Communications	41,612	34,913
Interest on capital lease	13,924	16,107
Repairs and maintenance	11,266	9,430
Bad debts	2,492	593
	14,337,653	12,535,754
Loss for the year	76,220	312,822

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Appropriated		
Reserve for renewal and/or acquisition of major fixed assets		
Balance, beginning of the year	315,000	450,000
Transfer to unappropriated	(75,000)	(135,000)
Balance, end of the year	240,000	315,000
Unappropriated		
Balance, beginning of the year	4,089	181,911
Loss for the year	(76,220)	(312,822)
Transfer from appropriated	75,000	135,000
Balance, end of the year	2,869	4,089
	242,869	319,089

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Loss for the year	(76,220)	
Items not requiring an outlay of funds		
Depreciation	93,232	
Employee termination benefits	52,575	
	69,587	
Funds applied		
Operations		
Loss for the year		312,822
Items not requiring an outlay of funds		
Depreciation		(90,106)
Employee termination benefits		(57,220)
		165,496
Additions to fixed assets	28,876	38,750
Decrease in long-term obligation under capital lease	18,805	17,412
	47,681	221,658
Increase (decrease) in working capital	21,906	(221,658)
Working capital, beginning of the year	917,403	1,139,061
Working capital, end of the year	939,309	917,403

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

2. Significant accounting policies

(a) Capital lease

The Authority leases a pilot boat from Canada under a long-term financing lease. Under the terms of the lease agreement, the Authority assumes the rights and obligations of ownership. As a result, the lease is treated as a purchase and the principal portion of the lease payments is capitalized and depreciated over the estimated useful life of the boat. The corresponding liability is reduced each year by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boat under capital lease	20 years
Equipment	10 years
Leasehold improvements	7 years

PACIFIC PILOTAGE AUTHORITY—Concluded**NOTES TO FINANCIAL STATEMENTS**
DECEMBER 31, 1981—Concluded

(c) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

(d) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972 and the cost of any fixed assets financed from parliamentary appropriations are shown as contributed capital.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period.

(f) Income tax

The Authority is not subject to the provisions of any income tax act.

3. Obligation under capital lease

	1981	1980
	\$	\$
Total minimum payments under 8% lease agreement, due April 1988, payable in blended annual payments of \$32,229	225,604	257,833
Less: amount representing interest	57,807	72,624
Balance of the obligation	167,797	185,209
Less: current portion	18,805	17,412
Long-term portion	148,992	167,797

Upon maturity of the lease, the Authority has the option to purchase the boat for \$1.

The capital cost and accumulated depreciation of the leased pilot boat are as follows:

	1981	1980
	\$	\$
Cost	275,865	275,865
Less: accumulated depreciation	120,691	106,898
	155,174	168,967

4. Long-term commitment

The Authority has entered into an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of \$58,000 to 1990, plus operating expenses. The Authority has the option to purchase this boat, at any time, at a price to be determined when the option is exercised.

5. Contingencies

In connection with its operations, the Authority is involved in certain pending litigation. It is the opinion of management, based on legal counsel, that these actions will not result in any material liabilities to the Authority.

6. Remuneration of members and officers

The remuneration of members as members amounted to \$44,325 (1980—\$44,575) and the remuneration of officers as officers amounted to \$69,125 (1980—\$55,894). The Authority has 7 members and 2 officers. One officer is also a member.

PETRO-CANADA

AUDITORS' REPORT

TO THE HONOURABLE MARC LALONDE, P.C., M.P.
 MINISTER OF ENERGY, MINES AND RESOURCES CANADA
 HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1981 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report as required by Section 77(1) of the Financial Administration Act that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
 February 26, 1982

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1981
 (stated in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Current Assets			Current Liabilities		
Cash and short-term deposits	115,534	72,690	Accounts payable and accrued liabilities	426,523	285,792
Accounts receivable	587,476	257,119	Income taxes payable	10,006	
Inventories (Note 3)	474,017	127,214	Portion of long-term debt due within one year	73,135	61,668
Deposits and prepaid expenses	30,043	25,642			
	1,207,070	482,665	Long-Term Debt (Note 7)	509,664	347,460
Investments (Note 4)	383,875	291,817	Revolving Term Loan (Note 8)	211,042	221,407
Property, Plant and Equipment, net (Note 5)	4,911,387	2,950,741	Advances on Future Natural Gas Deliveries	566,829	
Deferred Charges (Note 6)	69,754	41,543	Minority Interest in Subsidiary (Note 2)	60,896	37,187
Deferred Interest (Note 10)	40,447		Deferred Income Taxes	910,066	581,738
			Minority Interest in Subsidiary (Note 2)	787,450	
			Preferred Shares Issued by a Subsidiary (Note 9)	1,464,375	1,464,375
			Convertible Notes (Note 10)	461,767	
			SHAREHOLDER'S EQUITY		
			Capital (Note 11)		
			Preferred shares	864,772	423,800
			Common shares	600,000	580,000
				1,464,772	1,003,800
			Retained Earnings	175,672	110,799
				1,640,444	1,114,599
			Commitments and Contingencies (Note 16)		
	6,612,533	3,766,766		6,612,533	3,766,766

Approved on behalf of the Board:

W. H. HOPPER
Director

T. K. SHOYAMA
Director

PETRO-CANADA—Continued

CONSOLIDATED STATEMENT OF
EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981
(stated in thousands of dollars)

	1981	1980
	(Note 2)	
Revenue		
Operating	2,646,365	991,517
Interest and other income	48,414	27,611
Equity in earnings of affiliates	20,998	16,026
	<u>2,715,777</u>	<u>1,035,154</u>
Expenses		
Crude oil and product purchases	1,541,920	290,047
Producing and refining	274,440	165,230
Depreciation, depletion and amortization	157,122	141,960
Marketing, general and administrative	156,942	79,798
Taxes other than income taxes	115,586	16,119
Interest on long-term debt	35,446	22,850
Other interest	5,303	
	<u>2,286,759</u>	<u>716,004</u>
Earnings before Income Taxes	<u>429,018</u>	<u>319,150</u>
Provision for Income Taxes (Note 12)		
Deferred	175,278	156,407
Current	49,896	(943)
	<u>225,174</u>	<u>155,464</u>
Net Earnings for Year before Preferred Share Divi- dends of Subsidiary	203,844	163,686
Preferred Share Dividends of Subsidiary (Note 9)	138,971	107,937
Net Earnings for Year After Preferred Share Divi- dends of Subsidiary	64,873	55,749
Retained Earnings at Beginning of Year	110,799	55,050
Retained Earnings at End of Year	<u>175,672</u>	<u>110,799</u>

CONSOLIDATED STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981
(stated in thousands of dollars)

	1981	1980
	(Note 2)	
Sources of Working Capital		
Net earnings for year before preferred share divi- dends of subsidiary	203,844	163,686
Add items not affecting working capital	323,126	293,864
Working capital provided from operations	526,970	457,550
Borrowings from revolving term loan	1,029,558	
Proceeds from issue of convertible notes	461,767	
Proceeds from issue of shares	460,972	80,000
Petroleum incentives program grants	138,764	
Proceeds from issue of long-term debt	21,230	
Advances on future natural gas deliveries	8,752	19,891
	<u>2,648,013</u>	<u>557,441</u>
Uses of Working Capital		
Acquisition of Petrofina Canada Inc.	825,500	
Less working capital acquired	299,771	
	525,729	
Purchase of property, plant and equipment	594,601	424,379
Repayments of revolving term loan	462,729	
Reduction of long-term debt	208,055	60,829
Preferred share dividends paid by subsidiary	138,971	107,937
Increase in investments	88,673	10,163
Deferred interest	40,447	
Increase in deferred charges	26,607	4,991
	<u>2,085,812</u>	<u>608,299</u>
Increase (Decrease) in Working Capital	562,201	(50,858)
Working Capital at Beginning of Year	135,205	186,063
Working Capital at End of Year	<u>697,406</u>	<u>135,205</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1981

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada and of all subsidiary companies ("the Corporation") except those of Canertech Inc., the reason for which exclusion is described in Note 4.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired.

(b) Translation of Foreign Currency

Current assets and current liabilities are translated at the rate of exchange in effect at the close of the year. The resulting gains and losses are included in earnings. Long-term assets, liabilities and preferred shares issued by a subsidiary are translated at rates in effect at the dates the assets were acquired, the obligations were incurred or the capital stock was issued. Revenue and expense items are translated at the average rates in effect during the year with the exception of depreciation, depletion and amortization which reflect rates in effect when the assets were acquired.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1981—Continued

(d) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for by the cost method.

(e) Property, Plant and Equipment

The Corporation accounts for the investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration.

Separate cost centres have been established for non-frontier Canada, each of five Canadian frontier areas and each foreign area in which the Corporation has an interest. Costs incurred in producing foreign cost centres are depleted separately on the unit of production method based on estimated proven oil and gas reserves. In 1981, the Corporation adopted the revenue method of depletion for the non-frontier Canada cost centre whereby costs incurred are depleted in the proportion that current revenue is to the total estimated revenue from proven reserves of oil and gas. This modification of the unit of production method, which prior to 1981 was based on production volumes, was made in response to changes in the pricing of hydrocarbons initiated by the National Energy Program and finalized by the signing of the Energy Pricing and Taxation Agreements between the Federal Government and the producing provinces.

Annual costs incurred in the other cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. When exploration proves to be successful, as when an indicated commercial discovery is made, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. When exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Costs of property, plant and equipment associated with the Syncrude Project and related leases are accumulated in a separate cost centre and are depreciated on the unit of production method based on production volumes. Expenditures on other bituminous sands leases are also accumulated in separate cost centres and are amortized, depleted or otherwise charged to earnings in accordance with the policy described in the preceding paragraph.

Depreciation of plant and equipment, except as noted above, is provided on either the unit of production method, based on production revenues, or the straight line method as appropriate. Annual straight line depreciation rates range from 2.5% to 25.0%.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

(f) Deferred Charges

The Corporation defers costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to:

- (i) Production of hydrocarbons from conventional heavy oil and oil sands deposits
- (ii) Arctic Liquefied Natural Gas Project
- (iii) Transportation and refining projects

When production or commercial activity of a particular project commences the applicable expenditures are transferred to property, plant and equipment and are charged to earnings based on the estimated useful life of the project. In the event that a decision is made not to proceed with a particular project, all associated costs are charged to earnings at that time.

Certain costs relating to the Corporation's marketing program are deferred and amortized on a straight line basis over five years.

Debt issue expense is amortized on a straight line basis over the life of the debt. The amortization is included with interest on long-term debt in the consolidated statement of earnings and retained earnings.

(g) Federal Petroleum Compensation Program

Under the oil compensation program the Federal Government compensates eligible importers, and purchasers of domestic synthetic crude oil for a portion of certain costs with respect to petroleum consumed in Canada, provided they maintain prices for certain products at levels not to exceed those suggested by the Government. Compensation received under the program is reflected as a reduction of crude oil and product purchases.

(h) Research Costs

Research costs are charged against earnings as incurred.

(i) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming tax depreciation, exploration, development and other costs which exceed the related amounts charged to expense in the financial statements.

(j) Pension Plan

Costs of pension benefits for current services are funded and charged to earnings as they accrue. Costs for past services, arising from amendments to the plan, and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

2. Acquisition of Petrofina Canada Inc.

On April 18, 1981 the Corporation made a tender offer to purchase for cash at \$120 per share, subject to adjustments to reflect imputed interest and dividend payments, any and all of the outstanding common shares of Petrofina Canada Inc., subsequently renamed Petro-Canada Entreprises Inc. ("Enterprises"). The offer will terminate on February 28, 1983, unless extended.

Effective May 12, 1981 the shareholders of Enterprises approved the sale of substantially all its net assets to the Corporation in exchange for securities issued by a subsidiary of the

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1981—Continued

Corporation. The securities are valued at \$1,612,950,000, being the equivalent of \$120 per common share of Enterprises after adjustment for estimated imputed interest and dividends on common shares of Enterprises not yet acquired by the Corporation.

The net assets acquired at attributed values consist of:

Property, plan and equipment	
Oil and gas	
Canada	
—Non-frontier	696,616
—Frontier	12,253
Bituminous sands	
—Syncrude	191,584
—Other bituminous sands	55,126
Refining and marketing	688,054
Pipelines and other property and equipment	6,888
	<u>1,650,521</u>
Investments	4,773
Deferred charges	1,674
Long-term debt	(176,460)
Advances on future natural gas deliveries	(14,957)
Deferred income taxes	(152,372)
Working capital	
—Current assets	462,520
—Current liabilities	(162,749)
	<u>299,771</u>
	<u>1,612,950</u>

The acquisition of the assets from Enterprises and the tender offer constitute an integrated transaction which has been accounted for by the purchase method with the results of operations included in these financial statements from May 12, 1981. Details of the acquisition are as follows:

Book value of acquired assets	1,070,905
Book value of assumed liabilities	(508,484)
	<u>562,421</u>
Excess of attributed value over book value of acquired net assets:	
Petroleum and natural gas properties	487,789
Refining and marketing	509,802
Bituminous sands	
—Syncrude Project	7,838
—Other bituminous sands leases	45,100
	<u>1,050,529</u>
Net assets acquired from Enterprises at attributed value	1,612,950
Minority interest	(787,450)
Cost of acquisition to December 31, 1981	<u>825,500</u>

At December 31, 1981 the Corporation had acquired 6,750,418 shares (55.7%) of the outstanding common shares of Enterprises. The acquisition was financed by funds from a revolving term loan (Note 8). The minority interest is stated, pursuant to the offer of April 18, 1981 and the shareholder approval of May 12, 1981 referred to above, at the estimated cost of acquiring all of the outstanding shares of Enterprises not already held by the Corporation at December 31, 1981. Funds for the acquisition of these shares will also be provided from the revolving term loan.

3. Inventories

Inventories consist of:

	1981	1980
Foreign crude oil	67,378	51,356
Domestic crude oil, refined products and merchandise	337,658	43,796
Materials and supplies	68,981	32,062
	<u>474,017</u>	<u>127,214</u>

4. Investments

The Corporation's investments consist of:

	1981	1980
At equity		
Westcoast Transmission Company Limited	170,716	163,012
Panarctic Oils Ltd.	150,702	117,598
Other	25,978	2,559
At cost		
Canertech Inc.	20,000	
Mortgages and other investments	16,479	8,648
	<u>383,875</u>	<u>291,817</u>

Westcoast Transmission Company Limited

At December 31, 1981, the Corporation held 31.3% of the total outstanding common shares of Westcoast Transmission Company Limited ("Westcoast").

The value assigned to the investment in Westcoast, when it was acquired by the Corporation, and the cost of subsequent share purchases exceed the underlying net book value at the dates of acquisition by \$33,388,000. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1981, the quoted market value of the Corporation's investment in Westcoast was \$168,649,000 (1980—\$189,333,000).

Panarctic Oils Ltd.

During 1981 the Corporation acquired an additional 6,082,387 common shares of Panarctic Oils Ltd. ("Panarctic") in exchange for cash and common and preferred shares of the Corporation, increasing its holding to 28,099,785 shares, and advanced additional funds in connection with the ongoing financing of Panarctic. The activities of Panarctic are in the exploratory stage and all expenses less sundry income have been capitalized; the company is deemed not to have earned a profit or sustained a loss. Panarctic's shares are not traded on the open market and therefore do not have a quoted market value.

Canertech Inc.

Canertech Inc. was incorporated by the Corporation as a wholly-owned subsidiary company and commenced operations during 1981 developing alternate energy sources in Canada. The Government of Canada has indicated its intention to establish Canertech Inc. as an independent Crown corporation and to purchase the Corporation's investment at cost. The accounts of Canertech Inc., therefore, have not been included in the consolidated financial statements because of the temporary nature of control by the Corporation.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1981—Continued

5. Property, Plant and Equipment

Property, plant and equipment consists of:

	1981		1980	
	Cost	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	3,098,843	289,323	2,809,520	1,976,293
—Frontier areas	464,294	79,829	384,465	317,828
Foreign	117,831	21,919	95,912	83,894
Bituminous sands				
—Syncrude Project and related leases	500,641	22,405	478,236	282,862
—Other bituminous sands leases and expenditures thereon	131,158	15,682	115,476	35,338
Refining and marketing	825,676	34,706	790,970	53,966
Natural gas liquids	129,623	13,943	115,680	121,250
Pipelines and other property and equipment	139,841	18,713	121,128	79,310
	<u>5,407,907</u>	<u>496,520*</u>	<u>4,911,387</u>	<u>2,950,741</u>

*Consists of depreciation—\$111,393,000, depletion—\$267,871,000 and amortization—\$117,256,000 (at December 31, 1980—\$56,464,000, \$207,396,000 and \$75,665,000 respectively).

6. Deferred Charges

Deferred charges consist of:

	1981	1980
At cost		
Heavy oil and oil sands projects	19,489	8,948
Polar Gas Project	16,397	15,372
Arctic Liquefied Natural Gas Project	17,515	10,899
Other	8,079	4,773
Net of amortization	364	434
Debt issue expense	7,910	1,117
Marketing program	<u>69,754</u>	<u>41,543</u>

7. Long-Term Debt

Long-term debt consists of:

	Maturity	1981	1980
In Canadian dollars			
Bank Income Debentures	1983	90,000	140,000
Promissory notes, bearing interest at prime rate	1985	20,692	
Unsecured loans, bearing interest at ½% above prime rate	1990	40,000	
Other loans and long-term obligations	1982-1997	5,741	4,349
In United States dollars			
9% unsecured notes (\$56,250,000 US)	1996	66,641	71,116
8.45% unsecured notes (\$30,000,000 US)	1987	35,545	35,539
5.25% unsecured notes (\$18,200,000 US)	1985	21,747	26,351
5.75%—6.25% mortgages (\$3,204,000 US)	1988	3,811	4,485
6.5% secured notes		73,135	61,668
		<u>284,177</u>	<u>283,075</u>
Less portion due within one year		<u>211,042</u>	<u>221,407</u>

Bank Income Debentures

The Bank Income Debentures are held by a Canadian chartered bank and bear interest at approximately 49% (1980—50%) of the bank's prime lending rate as announced from time to time. No deduction is allowed under the Income Tax Act for interest expense relating to the Bank Income Debentures.

While the Bank Income Debentures are not secured by any charge against the assets of the Corporation, there are certain restrictions with respect to the disposition or encumbrance of the investment by the Corporation in a subsidiary company.

Repayment of long-term debt

Annual repayments of the 8.45% unsecured notes will commence in 1982. All the other issues are currently subject to minimum annual repayments.

The repayment of long-term debt in each of the next five years is as follows:

1982—\$73,135,000, 1983—\$73,194,000, 1984—\$23,132,000, 1985—\$26,662,000, 1986—\$15,503,000.

8. Revolving Term Loan

During 1981 the Corporation entered into an agreement with two Canadian chartered banks providing for a three year revolving credit facility, amounting to \$1.5 billion Canadian or the equivalent in US dollars, to finance the acquisition of Enterprises. The December 31, 1981 term loan balance includes \$405,215,000 which is repayable in US funds in the amount of \$337,567,000 US.

The term loan bears interest at floating rates. At December 31, 1981 the interest rate on both the Canadian dollar and the US dollar borrowings was approximately 17%.

The 1981 term loan borrowings are being repaid by funds from the Canadian Ownership Account (Note 10). Accordingly, the loan is reflected as non-current.

PETRO-CANADA—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 1981—Continued

9. Preferred Shares Issued by a Subsidiary

The preferred shares issued by a subsidiary consist of 12,500,000 floating rate, cumulative, redeemable, non-voting, preferred shares issued at \$100 US per share to a group of Canadian chartered banks.

The shares are redeemable, at the option of the subsidiary, at \$100 US per share, plus accrued dividends.

Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates, or the London Inter-Bank Offered Rates of the banks. At December 31, 1981, the dividend rate was approximately 9% per annum.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over a ten year period beginning December 31, 1983, or in the event of certain occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at \$100 US per share, plus accrued dividends.

10. Convertible Notes

The Corporation issued convertible notes to the Government of Canada in acknowledgement of funds received during 1981 from the Canadian Ownership Account. These funds were applied against the revolving term loan (Note 8). The Corporation will continue to receive funds available to the Canadian Ownership Account and issue convertible notes in acknowledgement thereof, until the portion of the revolving term loan, including interest thereon, applicable to the acquisition of Enterprises (Note 2), to a maximum of \$1.7 billion, has been repaid.

The notes, which are non-interest bearing, will be converted into common shares of the Corporation. Interest on the revolving term loan has been reflected as deferred interest pending conversion of the notes which will create contributed surplus against which the deferred interest will be charged.

11. Capital

Authorized

The initial authorized capital of the Corporation was \$500 million divided into 100 common shares of the par value of \$5 million each. This was increased to 120 common shares on the acquisition of the capital stock of Panarctic Oils Ltd., previously owned by the Government of Canada.

Pursuant to the Petro-Canada Act, and subject to certain conditions and limitations as to the aggregate amount, the authorized capital of the Corporation is increased by the issue of preferred shares. Accordingly, at any time, the authorized and issued preferred shares are identical. The preferred shares have a par value of \$1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

The Government of Canada has proposed legislation to increase the authorized capital of the Corporation to a maximum of \$5,500,000,000, in part to facilitate the conversion of the notes (Note 10).

Issued (to the Government of Canada):

	1981		1980	
	Number of Shares	Consideration	Number of Shares	Consideration
Common Shares				
Balance at beginning of year	116	580,000	116	580,000
In consideration for shares of Panarctic Oils Ltd. (Note 4)	4	20,000		
Balance at end of year	120	600,000	116	580,000
Preferred Shares				
Balance at beginning of year	423,799,853	423,800	343,799,853	343,800
For cash	440,000,000	440,000	80,000,000	80,000
In consideration for shares of Panarctic Oils Ltd. (Note 4)	972,000	972		
Balance at end of year	864,771,853	864,772	423,799,853	423,800

12. Income Taxes

The provision for income taxes of \$225,174,000 (1980—\$155,464,000) represents an effective rate of 52.5% (1980—48.8%) on earnings before income taxes of \$429,018,000 (1980—\$319,150,000). The provision has been computed as follows:

	1981	1980
Earnings before income taxes	429,018	319,150
<i>Add (deduct)</i>		
Royalties and other payments to Provincial Governments	264,392	213,231
Federal allowances		
Resource allowance	(152,619)	(132,791)
Tax depletion	(88,152)	(94,730)
Scientific research allowance	(14,078)	(2,173)
Frontier exploration allowances		(5,198)
Non-deductible interest on Bank Income Debentures	13,556	12,879
Petroleum and gas revenue tax	52,105	
Amortization of excess of attributed value over book value of assets acquired on purchase of subsidiary companies	65,923	48,520
Equity in earnings of affiliates	(20,998)	(16,026)
Other	3,896	(2,192)
	553,043	340,670
Combined Canadian Federal and Provincial income tax at 50.2% (1980—48.8%)	277,628	166,247
Deduct tax rebates and credits		
Provincial income tax rebate plans	(14,060)	(10,783)
Federal investment tax credit	(38,394)	
Provision for income taxes	225,174	155,464

13. Pension Plan

The present value of all unfunded past service pension obligations, based on actuarial computations, is approximately \$20,200,000 at December 31, 1981, of which \$16,200,000 was assumed on the acquisition of Enterprises.

Effective January 1, 1982, the Corporation integrated Enterprises' pension plan with its own plan. Certain amendments were required for the integration which resulted in an additional unfunded past service obligation of \$13,500,000.

PETRO-CANADA—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
DECEMBER 31, 1981—Continued**14. Segmented Information**

The Corporation operates principally in the following business segments:

<u>Business Segment</u>	<u>Operations</u>
Natural resources	Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands, coal and minerals.
Refined oil products	Purchase and sale of offshore oil (including transactions undertaken in accordance with Government of Canada directives); refining crude oil into oil products; distribution and marketing of these and other purchased refined oil products.
Natural gas liquids	Extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.

The financial results of operations by business segment are as follows:

	1981				
	Natural Resources	Refined Oil Products	Natural Gas Liquids	Eliminations	Total
Sales to customers	626,465	1,756,618	263,282		2,646,365
Inter-segment transfers	71,272			(71,272)	
Total Operating Revenue	697,737	1,756,618	263,282	(71,272)	2,646,365
Product costs and operating expenses	181,893	1,538,250	167,489	(71,272)	1,816,360
Depreciation, depletion and amortization	113,530	28,248	15,344		157,122
Taxes other than income taxes	51,561	64,025			115,586
Total Operating Expenses	346,984	1,630,523	182,833	(71,272)	2,089,068
Operating Profit	350,753	126,095	80,449		557,297
Interest and other income					48,414
Equity in earnings of affiliates					20,998
Marketing, general and administrative expenses					(156,942)
Interest on long-term debt					(35,446)
Other interest					(5,303)
Provision for income taxes					(225,174)
					(353,453)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary					203,844

	1980				
	Natural Resources	Refined Oil Products	Natural Gas Liquids	Eliminations	Total
Sales to customers	508,866	267,205	215,446		991,517
Inter-segment transfers	15,958	4,306		(20,264)	
Total Operating Revenue	524,824	271,511	215,446	(20,264)	991,517
Product costs and operating expenses	132,058	211,937	131,546	(20,264)	455,277
Depreciation, depletion and amortization	125,644	5,036	11,280		141,960
Taxes other than income taxes		16,119			16,119
Total Operating Expenses	257,702	233,092	142,826	(20,264)	613,356
Operating Profit	267,122	38,419	72,620		378,161
Interest and other income					27,611
Equity in earnings of affiliates					16,026
Marketing, general and administrative expenses					(79,798)
Interest on long-term debt					(22,850)
Provision for income taxes					(155,464)
					(214,475)
Net Earnings for Year Before Preferred Share Dividends of Subsidiary					163,686

PETRO-CANADA—Concluded**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1981—Concluded**

Inter-segment transfers are accounted for at market value.

The identifiable assets at December 31, and the amount of capital expenditures for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditures	
	1981	1980	1981	1980
Natural resources	4,336,988	2,919,403	527,754	386,016
Refined oil products ..	1,419,042	223,085	80,358	17,399
Natural gas liquids ..	154,175	148,550	2,498	1,212
Other	702,328	475,728	99,271	34,906
	6,612,533	3,766,766	709,881	439,533

Other identifiable assets include cash and short-term deposits, investments in other companies, general corporate assets and miscellaneous corporate ventures.

15. Comparative Figures

Certain reclassifications have been made to the 1980 comparative figures to conform with the current year's presentation.

16. Commitments and Contingencies**(a) Commitments**

In addition to commitments incurred in the ordinary course of business the Corporation has, at December 31, 1981, the following commitments:

- (i) The Corporation is participating in the construction of an office complex in Calgary and is also participating in the construction of an offshore drilling vessel. These projects will require a commitment by the Corporation of approximately \$222,000,000, which is expected to be financed by mortgage borrowings. In addition the Corporation has entered into a long-term lease for the use of the drilling vessel and has agreed to enter into a long-term lease for the use of the office complex.
- (ii) The Corporation has leased certain offshore drilling vessels for periods of one to four years. The gross lease rentals will amount to approximately: 1982—\$160,000,000, 1983—\$167,000,000, 1984—\$164,000,000 and 1985—\$43,000,000. These vessels will be used by the Corporation in exploration projects carried out during the Canadian drilling season and the lease rentals will be shared with other participating companies. It is planned to sublease the drilling vessels while they are not being used in such projects.
- (iii) The Corporation is a participant in a project operated by Syncrude Canada Ltd. to produce synthetic crude oil from the Athabasca Oil Sands. Associated with the Syncrude Project are facilities which are not owned by the participants, consisting of a steam and electricity generating plant, a field gas supply pipeline and a pipeline to transport plant product to Edmonton. The Corporation, together with the other participants, has minimum usage commitments relating to these facilities.

(b) Contingencies

- (i) On January 9, 1980 the Atlantic Richfield Company served the Corporation and a subsidiary with a Statement of Claim requesting that the Corporation cause the subsidiary to pursue a monetary claim for \$12,039,000 against the Government of Saskatchewan with respect to payments made by it under certain Saskatchewan legislation (subsequently determined to be unconstitutional) prior to the time the shares of the subsidiary were acquired by the Corporation from Atlantic Richfield Company. The Statement of Claim asks the court, inter alia, for certain injunctive relief and general damages in the amount of \$20,000,000. Prior to the service of the Statement of Claim, the subsidiary had executed an assignment and quitclaim agreement with the Government of Saskatchewan pursuant to which the payments made under the unconstitutional legislation were applied in satisfaction of an assessment under the Oil Well Income Tax Act, 1978 for the same period as the payments previously made. In the opinion of management, based on the advice of counsel, no provision for the claim is required in the accounts of the Corporation.
- (ii) Certain of the transactions previously referred to in Notes 4 and 11 and the reimbursement, if necessary, of an advance in the amount of \$40,000,000 with interest, made in connection with the Cold Lake Project are subject to the enactment of proposed legislation by the Government of Canada.

ROYAL CANADIAN MINT

(Incorporated by the Royal Canadian Mint Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1981 and the statements of earnings, reserve for losses and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, after giving retroactive effect to the change in the application of the method of billing for Canadian circulating coins as explained in Note 4 to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
March 19, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash	22,471,117	12,065,730	Accounts payable and accrued liabilities		
Accounts receivable			Government departments	2,266,015	5,423,170
Government departments	5,253,971		Other	5,905,828	7,724,446
Other	3,336,766	5,916,699	Payable to the Government of Canada		
Inventories (Note 6)	26,009,143	63,830,383	Accrued interest on long-term debt	468,105	515,493
Prepaid expenses (Note 7)	844,858	1,556,550	Current portion of long-term debt	2,131,785	2,131,785
	57,915,855	83,369,362	Earnings in excess of statutory limitations		
Fixed (Note 8)			(Note 9)	35,057,639	39,147,087
Land, buildings and equipment	26,187,697	24,539,874	Deferred income (Note 10)	4,791,445	19,466,979
Less: accumulated depreciation	11,932,904	10,256,034		50,620,817	74,408,960
	14,254,793	14,283,840	Provision for employee termination benefits	2,551,821	2,114,447
			Long-term debt (Note 11)	17,998,010	20,129,795
				20,549,831	22,244,242
			EQUITY OF CANADA		
			Reserve for losses	1,000,000	1,000,000
	72,170,648	97,653,202		72,170,648	97,653,202

Approved:

G. A. LAHAIE
Vice-President, Administration and Finance

J. C. CORKERY
President

ROYAL CANADIAN MINT—Continued

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Revenue		
Gold Maple Leaf coins	429,035,280	837,240,059
Foreign contracts	59,284,706	25,324,793
Canadian numismatic coins	57,243,584	56,395,249
Canadian circulating coins	40,977,632	37,679,359
Refinery	2,541,168	3,957,800
Miscellaneous	1,142,245	300,821
	590,224,615	960,898,081
Expenses (Note 12)		
Cost of materials used	532,855,086	903,049,178
Salaries, wages and benefits	17,580,489	14,201,651
Transportation and communication	9,442,793	3,766,845
Advertising	5,162,500	3,357,096
Utilities and supplies	4,673,724	4,034,143
Professional and special services	3,183,300	1,959,271
Interest on long-term debt	1,908,682	2,096,907
Depreciation of fixed assets	1,676,870	1,521,811
Building and equipment rental	1,504,931	1,229,666
Repairs and maintenance	794,007	436,699
Security services	338,780	376,220
Grants in lieu of taxes	374,517	279,472
Leasehold improvements	14,844	147,209
Miscellaneous	14,309	84,057
	579,524,832	936,540,225
Net earnings for the year	10,699,783	24,357,856

STATEMENT OF RESERVE FOR LOSSES
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Balance at beginning of the year	1,000,000	1,000,000
Net earnings for the year	10,699,783	24,357,856
	11,699,783	25,357,856
Payable to the Government of Canada— Earnings in excess of statutory limitations	10,699,783	24,357,856
Balance at end of the year	1,000,000	1,000,000

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Source of funds		
Net earnings for the year	10,699,783	24,357,856
Items not requiring an outlay of funds		
Depreciation of fixed assets	1,676,870	1,521,811
Provision for employee termination benefits	437,374	272,537
	12,814,027	26,152,204
Use of funds		
Purchase of fixed assets	1,647,823	1,518,071
Earnings in excess of statutory limitations— Payable to the Government of Canada	10,699,783	24,357,856
Decrease in long-term debt	2,131,785	2,131,785
	14,479,391	28,007,712
Decrease in working capital	1,665,364	1,855,508
Working capital at beginning of the year	8,960,402	10,815,910
Working capital at end of the year	7,295,038	8,960,402

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Governing statute and corporate objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Schedule C of the Financial Administration Act.

The principal objectives of the Mint are to:

- produce and arrange for the production and supply of coins of the currency of Canada;
- produce coins of the currency of countries other than Canada;
- melt, assay and refine gold, silver and other metals;
- buy and sell gold, silver and other metals;
- assay, refine, store and otherwise deal with gold, silver and other metals for the account of Her Majesty or others;
- prepare and store shipments of coin, gold, silver and other metals and to move such shipments to or from the Mint; and
- make medals, plaques and other devices.

2. Statutory financial limitations

In accordance with its governing statute, the Mint is subject to the following limitations:

- The Mint has within the Consolidated Revenue Fund a special account known as the Royal Canadian Mint Account, in which loans made and all moneys received and expended as well as repayment of loans are credited or charged;
- loans made to the Mint are made by the Minister of Finance on the recommendation of the Minister on such terms and conditions as are approved by the Governor in Council;
- loans made to the Mint for fixed assets and working capital may not in the aggregate exceed \$35 million, which includes a maximum of \$5 million for working capital;
- loans made to the Mint for temporary purposes may not in the aggregate exceed \$1 million and each shall be repaid within twelve months from the day on which the loan is made; and
- the Mint may make a provision for earnings for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed \$1 million. Any earnings in excess of that required for the appropriation to the reserve and to cover previous losses shall be applied to the revenues of Canada.

3. Significant accounting policies

(a) Inventories

Finished goods, work in process and raw materials are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies inventory is valued at the lower of cost and replacement cost, cost being determined by the average cost method.

ROYAL CANADIAN MINT—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981—Continued

(b) Fixed assets

Fixed assets are recorded at historical cost and depreciated under the straight-line method at the following annual rates:

	Rate
Land improvements.....	5%
Buildings	5%
Equipment	10%

(c) Translation of foreign currency transactions

Foreign currency transactions are translated at the exchange rate prevailing at the transaction date. Any asset or liability item expressed in foreign currency at the balance sheet date is translated into Canadian dollars at the rate prevailing at that date.

(d) Leasehold improvements

Leasehold improvements are charged to expense in the year they are incurred.

(e) Employee termination benefits

According to their collective agreement and terms of employment, the Mint employees are entitled to termination benefits. The liability for these benefits is recorded in the accounts when earned by the employees.

(f) Pension plan

The Mint employees participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Mint. These contributions represent the Mint's total debt and are recorded on a current basis.

4. Change in the application of the method of billing for Canadian circulating coins

Since 1979, the Mint has invoiced the Department of Finance for the value of raw materials used in the manufacture of its coins at the average monthly cost of its raw materials inventory, computed at the close of the period immediately preceding the end of production. During the year, the Mint modified its interpretation of the expression "period of production" as outlined in a letter of agreement with the Department of Finance and considered this period as beginning at the start of coin production.

As a result of this change, the net earnings for the current year were increased by \$583,052. The earnings in excess of statutory limitations payable to the Government of Canada at January 1, 1981 were reduced by \$2,693,690. This amount represents a reduction in net earnings for the years 1980 and 1979 of \$569,276 and \$2,124,414 respectively.

5. Correction to the accounting treatment of gold exchange sale transactions

In 1980, gold exchange sale transactions on the Gold Maple Leaf program were accounted as revenue in the year the coins were shipped. An examination of the contracts signed with the distributors revealed that the transactions were in fact leases. In 1981, the Mint decided to treat these sale transactions as leases and to adjust the 1980 financial statements retroactively.

As a result of this change, the net earnings for the current year were reduced by \$227,598. The earnings in excess of statutory limitations payable to the Government of Canada at January 1, 1981 were reduced by \$1,586,464, representing the amount by which net earnings for the year ended December 31, 1980 were reduced.

6. Inventories

	1981	1980
	\$	\$
Raw materials	15,703,939	35,650,584
Work in process	2,327,159	3,840,444
Finished goods	6,429,449	22,852,238
Operating and maintenance supplies	1,548,596	1,487,117
	<u>26,009,143</u>	<u>63,830,383</u>

In order to facilitate the production of the Gold Maple Leaf coin program, the Mint leases from the Department of Finance and a Canadian chartered bank the quantity of gold required and pays a leasing fee based on the value of gold established on the London market. As at December 31, 1981, a total of 1,007,204 ounces were leased and were not reflected in the financial statements.

7. Prepaid expenses

	1981	1980
	\$	\$
Insurance, postage and freight.....	225,049	683,447
Advertising	283,811	443,439
Manufacturing expenses.....	207,109	359,702
Other	128,889	69,962
	<u>844,858</u>	<u>1,556,550</u>

8. Fixed assets

	1981		1980	
	Cost	Accumulated depreciation	Net book value	Net book value
	\$	\$	\$	\$
Land.....	626,178		626,178	626,178
Land improvements ...	983,848	342,388	641,460	690,652
Buildings	10,774,026	3,746,019	7,028,007	7,566,407
Equipment.....	13,803,645	7,844,497	5,959,148	5,400,603
	<u>26,187,697</u>	<u>11,932,904</u>	<u>14,254,793</u>	<u>14,283,840</u>

9. Payable to the Government of Canada—Earnings in excess of statutory limitations

	1981	1980
	\$	\$
Balance at beginning of the year		
As previously reported	43,427,241	16,913,645
Prior years adjustments (Notes 4 and 5)	(4,280,154)	(2,124,414)
As restated.....	39,147,087	14,789,231
Earnings in excess of statutory limitations for the year	10,699,783	24,357,856
	<u>49,846,870</u>	<u>39,147,087</u>
Amount paid during the year	16,913,645	
Excess of amount paid during the year over the balance restated at January 1, 1980	(2,124,414)	
	<u>14,789,231</u>	
Balance at end of the year	<u>35,057,639</u>	<u>39,147,087</u>

10. Deferred income

	1981	1980
	\$	\$
Advance payments on numismatic sales.....	2,570,769	7,909,634
Premium on gold exchange sale transactions	1,161,348	2,061,608
Advance payments on foreign contracts.....	1,059,328	9,495,737
	<u>4,791,445</u>	<u>19,466,979</u>

ROYAL CANADIAN MINT—*Concluded*NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981—*Concluded*

11. Long-term debt

Loans from the Government of Canada bear interest at various annual rates ranging from 7.625% to 10.125%, payable according to the following schedule:

	\$
1982	2,131,785
1983	2,131,785
1984	6,971,785
1985	2,131,785
1986	1,531,785
	<u>14,898,925</u>
1987 to 1998	5,230,870
	<u>20,129,795</u>
Less: current portion of long-term debt	2,131,785
	<u><u>17,998,010</u></u>

12. Additional information on cost of goods sold

The cost of goods sold, included in the 1981 expenses, amounts to \$555,450,771 (\$920,610,028 in 1980) and is detailed as follows:

	1981	1980
	\$	\$
Raw materials	532,855,086	903,049,178
Direct labour	3,019,538	3,081,838
Manufacturing overhead expenses	19,576,147	14,479,012
	<u>555,450,771</u>	<u>920,610,028</u>

13. Related party transactions

In addition to the transactions conducted with the Government of Canada referred to in Notes 2, 9 and 11, the Mint conducted during the year transactions with the Department of Finance as follows:

	Ounces
Refinement and borrowing of gold	955,100
Purchases of gold and silver	888,851
Sales of silver	77,539

14. Contingencies

- (a) The result of a claim of \$12,000,000 against the Mint for an alleged infringement of copyright on the design of a certain coin is uncertain. Management and the Mint's legal adviser are of the opinion that the claim is neither properly founded nor supported and will not result in a loss to the Mint. Therefore, no provision for contingency was established.
- (b) The Mint has filed a claim for faulty construction at its Winnipeg plant. The amount of settlement cannot be ascertained as at December 31, 1981.
- (c) A parcel of land owned by the Mint was granted to the City of Winnipeg for the purpose of widening a major municipal artery. A memorandum of agreement was signed with the City's officials but not ratified by City Council. It is therefore difficult to determine the amount the Mint will realize on this sale.

Settlements resulting from the resolution of the above contingencies will be accounted for as prior years adjustments, except for the parcel of land granted to the City of Winnipeg, which will be accounted for in the year in which the settlement occurs.

15. Commission to an agent

The total commission earned by Comarex A.G., Switzerland, an agent of the Royal Canadian Mint for the sales of numismatic coins, amounts to \$468,934 in 1981 (\$667,948 in 1980).

16. Comparative figures

Certain figures of the 1980 financial statements have been reclassified to conform to the presentation adopted in 1981.

ROYAL CANADIAN MINT

(Incorporated by the Royal Canadian Mint Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-JACQUES BLAIS, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1980 and the statements of earnings, reserve for losses and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the corporation as at December 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

During our audit of the 1980 financial statements, we noted that the Corporation had, in prior years as well as after December 31, 1980, engaged in the business practice of discharging certain of its debts by

making payments to third parties in Switzerland and Belgium on account of and pursuant to the written direction of one of the Corporation's foreign distributors. Our examination has revealed that the Corporation, pursuant to an agreement to share advertising and promotional expenses incurred by a foreign distributor, has, on the latter's written instructions, made payments totalling approximately \$58,000 to third parties in countries other than that of the foreign distributor's place of business. The Board of Directors and senior officers of the Royal Canadian Mint were informed that, in my opinion, these practices were inconsistent with the intent of the Government policy and guidelines relating to the commercial practices of Crown corporations as announced in the House of Commons on December 16, 1976. In October 1981, in view of the concern of our Office, the Board of Directors directed that management discontinue these practices. My Office will continue to monitor this matter.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
October 19, 1981

BALANCE SHEET AS AT DECEMBER 31, 1980

ASSETS	1980	1979	LIABILITIES	1980	1979
	\$	\$		\$	\$
Current			Current		
Cash	12,065,730	11,244,404	Accounts payable and accrued liabilities		
Accounts receivable			Government departments	4,651,409	6,019,677
Government departments	1,921,929	4,260,621	Other	7,724,446	4,869,328
Other	5,916,699	3,966,348	Payable to the Government of Canada		
Inventories (Note 4)	63,355,239	23,336,541	Accrued interest on long-term debt	515,493	562,908
Prepaid expenses (Note 5)	1,556,550	104,107	Current portion of long-term debt	2,131,785	2,131,785
	84,816,147	42,912,021	Earnings in excess of statutory limitations		
Fixed (Note 6)			(Note 7)	43,427,241	16,913,645
Land, buildings and equipment	24,539,874	23,038,234	Deferred income (Note 8)	17,405,371	1,598,768
Less: accumulated depreciation	(10,256,034)	(8,750,654)		75,855,745	32,096,111
	14,283,840	14,287,580	Provision for employee termination benefits	2,114,447	1,841,910
			Long-term debt (Note 9)		
			Government of Canada loans	20,129,795	22,261,580
				22,244,242	24,103,490
			EQUITY OF CANADA		
			Reserve for losses (Note 2)	1,000,000	1,000,000
	99,099,987	57,199,601		99,099,987	57,199,601

The accompanying notes are an integral part of the financial statements.

Approved:

Y. GARIEPY
President

G. LAHAIE
Vice-President, Finance and Administration

ROYAL CANADIAN MINT—Continued

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Revenue		
Gold Maple Leaf Coins	908,021,930	431,497,211
Canadian numismatic coins	56,395,249	63,995,243
Canadian circulating coins	38,248,635	46,080,453
Foreign contracts	25,324,793	7,759,287
Refinery	3,957,800	2,297,697
Miscellaneous	300,821	343,197
	1,032,249,228	551,973,088
Expenses (Note 10)		
Cost of materials used	972,985,158	505,588,115
Salaries, wages and benefits	14,201,651	13,033,126
Transportation and communication	3,766,845	2,303,374
Advertising	3,357,096	4,064,878
Utilities and supplies	3,293,570	2,343,668
Interest on long-term debt	2,096,907	2,301,159
Professional and special services	1,959,271	1,875,881
Depreciation of fixed assets	1,521,811	1,457,681
Building and equipment rental	1,229,666	1,048,180
Repairs and maintenance	436,699	253,825
Security services	376,220	432,283
Grants in lieu of taxes	279,472	258,628
Leasehold improvements	147,209	
Miscellaneous	84,057	98,645
	1,005,735,632	535,059,443
Net earnings for the year (Note 2)	26,513,596	16,913,645

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RESERVE FOR LOSSES
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Balance at beginning of the year	1,000,000	1,000,000
Net earnings for the year	26,513,596	16,913,645
	27,513,596	17,913,645
Payable to the Government of Canada—		
Earnings in excess of statutory limitations	26,513,596	16,913,645
Balance at end of the year	1,000,000	1,000,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1980

	1980	1979
	\$	\$
Funds provided		
Net earnings for the year	26,513,596	16,913,645
Items not requiring an outlay of funds:		
Depreciation of fixed assets	1,521,811	1,457,681
Provision for employee termination benefits	272,537	36,910
	28,307,944	18,408,236
Funds applied		
Purchase of fixed assets	1,518,071	732,037
Earnings in excess of statutory limitations	26,513,596	16,913,645
Decrease in the long-term debt with the Gov-		
ernment of Canada	2,131,785	2,131,785
	30,163,452	19,777,467
Decrease in working capital	1,855,508	1,369,231
Working capital at beginning of the year		
As previously reported	11,080,981	12,185,141
Reclassification of the provision for annual		
leave in current liabilities	(265,071)	
As restated	10,815,910	12,185,141
Working capital at end of the year	8,960,402	10,815,910

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1980

1. Governing statute and corporate objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Schedule C of the Financial Administration Act.

The principal objectives of the Mint are to:

- produce and arrange for the production and supply of coins of the currency of Canada;
- produce coins of the currency of countries other than Canada;
- melt, assay and refine gold, silver and other metals;
- buy and sell gold, silver and other metals;
- assay, refine, store and otherwise deal with gold, silver and other metals for the account of Her Majesty or others;
- prepare and store shipments of coin, gold, silver and other metals and to move such shipments to or from the Mint; and
- make medals, plaques and other devices.

2. Statutory financial limitations

In accordance with its governing statute, the Mint is subject to the following limitations:

- The Mint has within the Consolidated Revenue Fund a special account known as the Royal Canadian Mint Account, in which loans made and all moneys received and expended as well as repayment of loans are credited or charged to the account;
- loans made to the Mint are made by the Minister of Finance on the recommendation of the Minister on such terms and conditions as are approved by the Governor in Council;

ROYAL CANADIAN MINT—Continued

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1980—Continued

- (c) loans made to the Mint for fixed assets and working capital may not in the aggregate exceed \$35 million, which includes a maximum of \$5 million for working capital;
- (d) loans made to the Mint for temporary purposes may not in the aggregate exceed \$1 million and each shall be repaid within twelve months from the day on which the loan is made; and
- (e) the Mint may make a provision from earnings for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed \$1 million. Any earnings in excess of that required for the appropriation to the reserve and to cover previous losses shall be applied to the revenues of Canada.

3. Significant accounting policies

(a) Inventories

Finished goods, work in process and raw materials are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies inventory is valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(b) Fixed assets

Fixed assets are recorded at historical cost and depreciated under the straight-line method and at the following annual rates:

	Rate
Land improvements	5%
Buildings	5%
Equipment	10%

(c) Translation of foreign currency transactions

Foreign currency transactions are translated at the exchange rate prevailing at the transaction date. Any asset or liability item expressed in foreign currency at the balance sheet date is translated into Canadian dollars at the rate prevailing at that date.

(d) Leasehold improvements

Leasehold improvements are charged to expense in the year they are incurred.

(e) Employee termination benefits

According to their collective agreement and terms of employment, the Mint employees are entitled to termination benefits. The liability for these benefits is recorded in the accounts when earned by the employees.

(f) Pension plan

The Mint employees participate in the Public Service Superannuation plan, which is administered by the Government of Canada. Contributions to the plan are required by both the employees and the Mint. These contributions represent the Mint's total debt and are recorded on a current basis.

(g) Mint displays

The Mint maintains displays of minted products in Ottawa and Winnipeg. These contain Canadian and foreign coins and medals of undetermined value. As these coins are not intended for resale, they are excluded from the accounts.

4. Inventories

	1980	1979
	\$	\$
Raw materials	35,650,584	13,241,374
Work in process	3,840,444	6,106,300
Finished goods	22,377,094	2,763,479
Operating and maintenance supplies	1,487,117	1,225,388
	<u>63,355,239</u>	<u>23,336,541</u>

5. Prepaid expenses

	1980	1979
	\$	\$
Insurance, postage and freight	683,447	72,015
Advertising	443,439	12,390
Manufacturing expenses	359,702	19,702
Other	69,962	
	<u>1,556,550</u>	<u>104,107</u>

6. Fixed assets

	1980		1979	
	Cost	Accumulated depreciation	Net value	Net value
	\$	\$	\$	\$
Land	626,178		626,178	626,178
Land improvements	983,848	293,196	690,652	739,845
Buildings	10,773,725	3,207,318	7,566,407	8,124,450
Equipment	12,156,123	6,755,520	5,400,603	4,797,107
	<u>24,539,874</u>	<u>10,256,034</u>	<u>14,283,840</u>	<u>14,287,580</u>

7. Earnings in excess of statutory limitations

	1980	1979
	\$	\$
Balance at beginning of the year	16,913,645	4,571,715
Earnings in excess of statutory limitations for the year	26,513,596	16,913,645
	<u>43,427,241</u>	<u>21,485,360</u>
Amount paid during the year to the Government of Canada		4,571,715
Balance at end of the year	<u>43,427,241</u>	<u>16,913,645</u>

8. Deferred income

	1980	1979
	\$	\$
Advance payments on foreign contracts	9,495,737	1,354,030
Advance payments on numismatic sales	7,909,634	244,738
	<u>17,405,371</u>	<u>1,598,768</u>

ROYAL CANADIAN MINT—Concluded**NOTES TO FINANCIAL STATEMENTS****DECEMBER 31, 1980—Concluded****9. Long-term debt**

Loans from the Government of Canada bear interest at various annual rates ranging from 7.625% to 10.125%, payable according to the following schedule:

	\$
1981	2,131,785
1982	2,131,785
1983	2,131,785
1984	6,971,785
1985	2,131,785
	<u>15,498,925</u>
1986 to 1998	6,762,655
	<u>22,261,580</u>
Less: current portion of long-term debt	<u>2,131,785</u>
	<u>20,129,795</u>

10. Additional information on cost of goods sold

The cost of goods sold, included in the 1980 expenses, amounts to \$989,759,363 and is detailed as follows:

	\$
Raw materials	972,939,086
Direct labour	3,081,838
Manufacturing overhead expenses	13,738,439
	<u>989,759,363</u>

11. Contingencies

The result of a claim of \$12,000,000 against the Mint for an alleged infringement of copyright on the design of a certain coin is uncertain. Management as well as the Mint's legal adviser are of the opinion that the claim is neither properly founded nor supported and will not result in a loss to the Mint. Accordingly, a provision for a contingency was not established.

The Mint has filed a claim for faulty construction of the Mint's building in Winnipeg. At the present time, the amount of this claim cannot be ascertained.

Any settlements resulting from the resolution of the above contingencies will be accounted for as prior year adjustments.

12. Commission to an agent

The total commission earned by Comarex A.G., Switzerland, as an agent of the Royal Canadian Mint, for the sales of numismatic coins amounts to \$667,948 in 1980 (\$556,107 in 1979).

13. Comparative figures

Certain figures of the 1979 Financial Statements have been reclassified to conform to the presentation adopted in 1980.

14. Additional information**(a) Safekeeping**

As at December 31, 1980, the Mint held the following inventories which were excluded from its accounts:

On behalf of the Department of Finance:

	\$
Gold and silver at year end market value	108,721,119
Coins at face value	12,536,125
	<u>121,257,244</u>

On behalf of third parties:

	\$
Gold and silver at year end market value	87,491,456
Unprocessed ore at approximate market value	84,525,015
	<u>172,016,471</u>
	<u>293,273,715</u>

(b) Standby arrangements for gold

As at December 31, 1980, the Mint had on hand 990,118 ounces of fine gold, having a market value of \$696,795,286, which was owned by the Department of Finance and a Canadian chartered bank. This gold is principally used to facilitate the production of the Gold Maple Leaf Coin Program. The Mint pays a rental fee for this gold based on the daily amount outstanding valued at the afternoon London fixings.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1982 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Authority as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 14, 1982

BALANCE SHEET AS AT MARCH 31, 1982

ASSETS	1982	1981	LIABILITIES	1982	1981
	\$	\$		\$	\$
Current			Current		
Cash and term deposits	12,548,315	8,534,086	Accounts payable	2,960,535	3,457,472
Accounts receivable	902,060	2,811,796	Accrued liabilities	3,533,510	4,276,967
Accrued interest receivable	2,019,582	1,970,243		6,494,045	7,734,439
Supplies inventory, at cost	2,093,568	1,929,949			
	17,563,525	15,246,074	Long-term		
Long-term receivables (Note 3)	860,488	680,058	Deferred interest (Note 6)	210,000,000	210,000,000
Investments			Accrued employee termination benefits	12,033,039	10,437,833
Canada bonds (market value \$30,206,250, 1981—\$32,883,625)	40,497,288	41,491,038		222,033,039	220,437,833
Subsidiary companies (Note 4)	9,600	9,600		228,527,084	228,172,272
	40,506,888	41,500,638	EQUITY OF CANADA		
Fixed (Note 5)			Contributed capital (Note 6)	624,950,000	624,950,000
Land, locks, canals and other deep-water- way facilities	790,123,152	784,827,223	Deficit	(186,921,242)	(185,752,229)
Less: accumulated depreciation	182,498,211	174,883,950		438,028,758	439,197,771
	607,624,941	609,943,273			
	666,555,842	667,370,043		666,555,842	667,370,043

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1982

	Montreal- Lake Ontario Section	Welland Section	Thousand Islands Bridge	Total	
				1982	1981
	\$	\$	\$	\$	\$
Revenues					
Tolls	24,818,780	23,138,022		47,956,802	46,849,545
Other	1,160,907	2,498,863	389,657	4,049,427	3,512,689
	25,979,687	25,636,885	389,657	52,006,229	50,362,234
Expenses					
Operation	5,664,106	8,030,812		13,694,918	12,501,970
Maintenance	8,526,623	10,752,091	77,734	19,356,448	18,714,457
Administration	3,682,586	3,651,546	136,136	7,470,268	6,723,223
Headquarters	3,710,574	4,406,554	36,000	8,153,128	7,396,358
Research and development	79,727	94,680		174,407	1,042,873
Depreciation	3,918,233	4,631,716	23,589	8,573,538	8,525,216
Employee termination benefits	951,221	1,261,237		2,212,458	1,607,052
	26,533,070	32,828,636	273,459	59,635,165	56,511,149
(Loss) income from operations	(553,383)	(7,191,751)	116,198	(7,628,936)	(6,148,915)
Investment income	2,872,737	3,411,567		6,284,304	5,328,254
Insurance premiums refunded	75,323	100,296		175,619	901,645
(Loss) net income for the year	2,394,677	(3,679,888)	116,198	(1,169,013)	80,984

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Balance, beginning of the year	185,752,229	185,833,213
Loss (net income) for the year	1,169,013	(80,984)
Balance, end of the year	186,921,242	185,752,229

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1982

	1982	1981
	\$	\$
Funds provided		
Operations		
(Loss) net income for the year	(1,169,013)	80,984
Items not requiring an outlay of funds		
Depreciation	8,573,538	8,525,216
Employee termination benefits	1,595,206	972,850
(Gain) loss on disposal of fixed assets ..	(238,441)	81,000
	8,761,290	9,660,050
Instalments on long-term receivables	159,090	86,606
Proceeds from sale of Canada bonds	993,750	
Proceeds on disposal of fixed assets	870,409	127,052
	10,784,539	9,873,708
Funds applied		
Increase in long-term receivables	339,520	
Fixed asset additions	6,887,174	4,604,028
	7,226,694	4,604,028
Increase in working capital	3,557,845	5,269,680
Working capital, beginning of the year	7,511,635	2,241,955
Working capital, end of the year	11,069,480	7,511,635

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982

1. Objectives and operations

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a proprietary Crown corporation under Schedule D of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Significant accounting policies

(a) Investment in Canada bonds

The investment in Canada bonds is recorded at cost. All gains or losses, including any premiums or discounts on acquisition, are recognized when the bonds are sold.

(b) Investment in subsidiary companies

The investment in subsidiary companies is recorded at cost. The financial statements of the subsidiaries have not been consolidated in these financial statements because increases in the equity of the subsidiaries do not accrue to the Authority. Separate financial statements for the subsidiary companies are available to the public and condensed financial statements are included in Note 4.

(c) Fixed assets

Fixed assets are recorded at cost. All additions, replacements or major improvements which increase the capacity of the deep waterway system are capitalized. Repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded on the straight-line method based on the estimated useful lives of the assets.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Revenue recognition

The Authority recognizes revenues from tolls based upon the shipping season which normally corresponds to the Authority's fiscal year commencing April 1. In the event that the season opens prior to April 1, the revenues earned are deferred until the commencement of the new fiscal year.

(g) Grants in lieu of taxes

Grants in lieu of municipal and school taxes are expensed when paid.

3. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of two parcels of land and for the recovery of costs associated with the construction of certain facilities.

These amounts are being collected in annual instalments in accordance with the terms of the contractual agreements. An amount of \$305,568 is non-interest bearing, and the balance bears interest at rates of 5 ¼% and 5 ½%.

4. Subsidiary companies

The investment in subsidiaries consists of the cost of the shares of the following wholly-owned subsidiaries:

	\$
Great Lakes Pilotage Authority, Ltd. (G.L.P.A.).....	1,500
The Jacques Cartier and Champlain Bridges Incorporated (J.C.C.B.)	100
The Seaway International Bridge Corporation, Ltd. (S.I.B.C.).....	8,000
	<u>9,600</u>

Condensed financial statements for these subsidiaries for their most recently completed fiscal year follow:

	G.L.P.A. Dec. 31/81	J.C.C.B. Mar. 31/82	S.I.B.C. Dec. 31/81
	\$	\$	\$
Balance sheet			
Assets			
Current	2,848,770	4,630,570	267,482
Fixed	58,627	25,299,815	55,139
	<u>2,907,397</u>	<u>29,930,385</u>	<u>322,621</u>
Liabilities			
Current	2,450,710	1,439,051	90,234
Long-term	2,552,837	111,435,101	224,387
	<u>5,003,547</u>	<u>112,874,152</u>	<u>314,621</u>
Deficit	<u>2,096,150</u>	<u>82,943,767</u>	<u>(8,000)</u>
Statement of operations			
Revenues	9,059,815	6,465,783	1,295,832
Expenses	9,977,387	10,059,963	979,928
Bridge user charge paid to the Authority.....			315,904
Loss for the year	<u>917,572</u>	<u>3,594,180</u>	

THE ST. LAWRENCE SEAWAY AUTHORITY—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982—Concluded

5. Fixed assets

	Depreciation Rate	1982		1981	
		Cost	Accumulated Depreciation	Net	Net
		\$	\$	\$	\$
Land		30,948,500		30,948,500	31,509,980
Buildings	2%	11,991,180	5,520,148	6,471,032	6,643,018
Channels and canals	1%	243,772,561	53,728,369	190,044,192	191,784,903
Locks	1%	229,483,835	71,069,829	158,414,006	159,467,761
Bridges	2%	41,100,838	19,532,450	21,568,388	20,843,552
Tunnels	2%	46,469,412	8,596,841	37,872,571	38,801,959
Movable equipment	2-20%	11,370,247	5,431,951	5,938,296	5,741,709
Interest during construction		32,822,016		32,822,016	32,822,016
Remedial works—Expenditures on properties owned by others, relating to Seaway construction	1%	134,018,970	18,618,623	115,400,347	116,740,537
Works under construction		8,145,593		8,145,593	5,587,838
		790,123,152	182,498,211	607,624,941	609,943,273

No depreciation has been provided on interest of \$32,822,016 capitalized during construction of the Welland Modernization Project. It is anticipated that the interest will be cancelled and reversed as part of the second phase of the refinancing of the Authority.

6. Equity financing

As of April 1, 1977, loans from Canada of \$624,950,000 were converted to equity by parliamentary appropriation. The unpaid interest on these loans is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because it is the intention of the Authority to seek approval from Parliament to have the unpaid interest forgiven.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the 1982 and 1981 fiscal years.

7. Income Taxes

The Authority, as a Schedule D Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

To date, accumulated loss carry-forwards from previous years have been sufficient to offset taxable income. However, no losses are available to offset any taxable income after the 1982 fiscal year.

The Authority has, for fixed assets, undepreciated capital cost for tax purposes in excess of net book value for accounting purposes of approximately \$175,000,000. The tax effect of this excess has not been recorded in the accounts.

The Authority has incurred research and development costs of approximately \$6,000,000 and will apply, under Section 37 of the Income Tax Act, to have these costs deferred and made available to reduce the taxable income of future periods.

The Authority also has unused investment tax credits of approximately \$526,000 available to reduce future taxes payable. These tax credits expire in varying amounts up to March 31, 1987.

8. Contingencies and commitments

In connection with its operations, the Authority is the claimant or defendant in certain pending or threatened claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Authority.

Contractual expenditures, committed but not expended, at March 31, 1982 amounted to \$880,988 (1981—\$3,034,487).

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.
(Continued under the Canada Business Corporations Act)

AUDITOR'S REPORT

THE HONOURABLE JEAN-LUC PEPIN, P.C., M.P.
 MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1981 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

RAYMOND DUBOIS
*Deputy Auditor General
 for the Auditor General of Canada*

Ottawa, Ontario
 February 9, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Current			Current		
Cash and short-term deposits	260,698	198,562	Accounts payable	30,598	23,719
Accounts receivable	6,784	3,486	Due to The St. Lawrence Seaway Authority	45,904	20,493
	267,482	202,048	Deferred income	13,732	11,216
Fixed				90,234	55,428
Equipment, at cost	132,204	117,460	Accrued employee termination benefits	216,387	176,837
Less: accumulated depreciation	77,065	71,243	Debentures payable (Note 3)	8,000	8,000
	55,139	46,217		314,621	240,265
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—An unlimited number of common shares		
			Issued and fully paid—8 shares	8,000	8,000
			Retained earnings	8,000	8,000
	322,621	248,265		322,621	248,265

Approved by the Board:

W. A. O'NEIL
President and Director

D. W. OBERLIN
Vice-President and Director

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Income		
Tolls	1,177,617	900,042
Rentals	57,707	45,561
Interest	50,839	34,991
Other	9,669	6,418
	1,295,832	987,012
Expenses		
Salaries and wages	658,929	487,367
Other employee benefits	99,756	55,345
Maintenance, materials and services	82,932	244,041
Employee termination benefits	39,550	48,355
Grants in lieu of municipal taxes	17,272	15,730
Rental of toll collection machines	15,700	15,743
Depreciation	13,603	11,960
Insurance	13,001	6,340
Electricity	10,320	9,782
Office supplies	9,386	8,749
Other	19,479	13,107
	979,928	916,519
Income before bridge user charge	315,904	70,493
Bridge user charge (Note 4)	315,904	70,493
Net income for the year		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Funds provided		
Operations		
Net income for the year		
Items not requiring an outlay of funds		
Employee termination benefits	39,550	48,355
Depreciation	13,603	11,960
	53,153	60,315
Funds applied		
Additions to fixed assets	22,525	47,990
Payments of employee termination benefits		39,412
	22,525	87,402
Increase (decrease) in working capital	30,628	(27,087)
Working capital, beginning of the year	146,620	173,707
Working capital, end of the year	177,248	146,620

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Nature of activities

The Seaway International Bridge Corporation, Ltd., a wholly owned subsidiary of The St. Lawrence Seaway Authority, was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Significant accounting policies

Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on a straight-line basis at the following annual rates:

Automotive	20%
Office and shop	10%
Toll equipment	10%

Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

All employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred income

Unredeemed toll tokens are recorded as deferred income.

3. Debentures payable

The debentures due on December 31, 2012 are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual income from the bridge system after all operating expenses, is paid as a bridge user charge, first to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest, then to the Development Corporation to offset the amortization of the cost of Racquette River Bridge, and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of operations have been paid to The St. Lawrence Seaway Authority.

5. Related party transactions

The Seaway International Bridge Corporation, Ltd. receives certain administrative services, without charge from The St. Lawrence Seaway Authority.

TELEGLOBE CANADA*(Established by the Teleglobe Canada Act)***AUDITOR'S REPORT**

THE HONOURABLE FRANCIS FOX, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of Teleglobe Canada as at March 31, 1982 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As described in Note 5 to the financial statements, partnership accounts in respect of the Commonwealth Telecommunications Organisation's financial arrangements have been finalized only to March 31, 1976 under the current Agreement. For those years in respect of which accounts have not been finalized, the Corporation has included estimated amounts recoverable from the partnership in income, and has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, available information is not adequate to enable me to assess the probable results of the final settlements for those years. Consequently, I am unable to determine whether adjustments to current liabilities, income tax, retained earnings, net income and funds derived from operations might be necessary.

In my opinion, except for the effects of adjustments, if any, which I might have determined to be necessary if I had been able to satisfy myself with respect to the estimated recoverable amounts and the excess of provisional settlements received over the estimated recoverable amounts described in the previous paragraph, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
May 17, 1982

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1982	1981	LIABILITIES	1982	1981
Current			Current		
Cash and temporary investments, at cost (approximates market value)	119,571	97,547	Accounts payable	94,960	76,706
Accounts receivable	79,206	58,164	Income tax payable	8,472	7,158
Prepaid expenses	1,797	1,201	Estimated amount due to Commonwealth Telecommunications Organisation Partners (Note 5)	13,147	12,572
	200,574	156,912	Installments on long-term debt due within one year (Note 6)	3,170	3,007
Fixed assets (Note 3)	197,671	174,561		119,749	99,443
Deferred charges (Note 4)	1,179	615	Long-term debt (Note 6)	15,519	12,387
			Deferred credits		
			Income tax (Note 7)	24,309	20,105
			Other deferred credits	548	527
				24,857	20,632
			EQUITY OF CANADA		
			Retained earnings	239,299	199,626
	399,424	332,088		399,424	332,088

On behalf of the Board:

RONALD MONTCALM
Director

DONALD L. GILLIS
Director

JEAN CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—Continued**INCOME**
YEAR ENDED MARCH 31
(in thousands of dollars)

	1982	1981
Operating revenues		
Public services	156,282	122,773
Other services	7,147	7,467
Share of INTELSAT net revenues	6,733	5,372
	170,162	135,612
Operating expenses		
Salaries and fringe benefits	42,564	36,537
Rental of circuits	17,572	14,860
Maintenance	2,656	1,681
Depreciation and amortization	21,134	19,914
Other expenses	24,173	20,935
	108,099	93,927
Estimated amount recoverable from Commonwealth Telecommunications Organisation Partners (Note 5)	5,991	16,544
	102,108	77,383
Operating income	68,054	58,229
Other income (Note 8)	23,664	14,850
	91,718	73,079
Financial charges (Note 9)	1,618	1,274
Income before income tax	90,100	71,805
Income tax (Note 7)	43,027	35,185
Net income	47,073	36,620

RETAINED EARNINGS
YEAR ENDED MARCH 31
(in thousands of dollars)

	1982	1981
Balance, beginning of year	199,626	170,206
Net income	47,073	36,620
	246,699	206,826
Amount remitted to the Government of Canada	7,400	7,200
Balance, end of year	239,299	199,626

CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1982	1981
Source of funds		
Operations		
Net income	47,073	36,620
Items not affecting working capital		
Depreciation and amortization	21,134	19,914
Deferred income tax	4,204	2,562
Allowance for funds used during construction	(3,644)	(1,787)
	68,767	57,309
Proceeds from disposal of fixed assets	1,397	3,518
Long-term debt	6,302	
	76,466	60,827
Application of funds		
Acquisition of fixed assets	41,713	32,843
Deferred charges	848	
Reduction of long-term debt	3,170	3,007
Decrease (increase) in other deferred credits ..	(21)	111
Amount remitted to the Government of Canada	7,400	7,200
	53,110	43,161
Increase in working capital	23,356	17,666
Working capital, beginning of year	57,469	39,803
Working capital, end of year	80,825	57,469

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1982**1. Nature of activities**

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunications services and to coordinate these services with those of other countries.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, wages, fringe benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Fixed assets owned jointly are accounted for proportionally to the Corporation's share.

From time to time the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Moreover, Teleglobe Canada may grant such rights on circuits owned by the Corporation, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as Fixed Assets and depreciated over the duration of each agreement.

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (INTELSAT). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system. Teleglobe's ownership share is reported in Fixed Assets and depreciated in accordance with the Corporation's fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during construction of major capital projects is based principally on the interest rate established by the Minister of Finance for mid-term Government loans to Crown corporations. This allowance is treated as an item of income during the construction period of these facilities. Such income is not realized immediately but will be realized over the service life of the facilities.

(c) Depreciation of fixed assets

Fixed assets are depreciated over their respective estimated service lives, using the straight-line method. When depreciable assets are taken out of service, their net book value, less salvage, is charged to Depreciation. When other assets are taken out of service, any resulting profit or loss is reflected in current earnings. In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

(d) Commonwealth Telecommunications Organisation (CTO)

The Corporation is the designated Canadian participant in the CTO, the purposes of which are to promote the development and efficient operation of the Commonwealth external telecommunication system and to provide for the administration of collaborative financial arrangements. The Financial Agreement provides that aggregate expenses incurred by all Partners in the provision and operation of the global system are apportioned to Partners based on the use they make of each facility. Use of the system is measured in terms of number of units of traffic carried over each facility.

Final allocations are effected on the basis of audited data submitted by each Partner. However, provisional settlements are made between Partners during each financial year on the basis of estimated traffic volumes and system costs. Since all of the final data is not available to the Corporation at the end of its financial year, Teleglobe Canada records estimated recoverable costs in respect of the current financial year and adjusts the estimates in respect of the previous years when additional information becomes available and at the time final settlements are made.

(e) Operating revenues

Operating revenues from public services rendered through the Corporation's telecommunications network (telephone, telex and telegraph) represent the Corporation's portion of amounts billed to domestic and foreign subscribers by domestic carriers and foreign administrations. Estimates are included to provide for that part of revenues for which connecting carriers and administrations have yet to report to the Corporation.

Revenues from other services are derived primarily from leasing circuits owned or leased by the Corporation to other administrations and private users.

The share of INTELSAT net revenues represents the Corporation's share of the international satellite telecommunications system revenues, less its share of operating expenses excluding depreciation.

(f) Foreign exchange

Assets and liabilities as well as revenues and expenses from transactions conducted in foreign currencies are converted into Canadian dollars at the average exchange rate for the month in which the transaction occurred. At the end of the financial year, recorded balances representing cash and amounts expressed in foreign currencies are adjusted to reflect the exchange rate prevailing at the date of the balance sheet. Currency gains and losses are reflected in current earnings.

(g) Pension plan

All employees of the Corporation are covered by a pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current services. These contributions represent the total liability of the Corporation in this matter and are recognized in its accounts on a current basis.

(h) Retirement benefits

A benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement, is payable to employees upon retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Fixed assets

(a) The main classes of fixed assets are as follows:

	1982		1981	
	(in thousands of dollars)			
	Cost	Accumulated depreciation	Net	Net
Land	4,798		4,798	3,478
Buildings and leasehold improvements	29,119	9,867	19,252	15,647
Furnishings	5,777	1,953	3,824	3,114
Cable systems	82,230	52,079	30,151	33,158
Terminal, transmission and switching equipment	139,744	65,250	74,494	56,253
International satellite system space segment (INTELSAT)	23,008	13,538	9,470	9,429
Other plant and equipment	20,447	11,597	8,850	7,992
Construction in progress	46,832		46,832	45,490
	351,955	154,284	197,671	174,561

TELEGLOBE CANADA—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Continued

- (b) The estimated service lives for the main classes of fixed assets for purposes of depreciation are as follows:

	Number of years
Buildings	13 to 40
Leasehold improvements	over the term of the lease
Furnishings	8 to 10
Cable systems	20 to 25
Terminal, transmission, and switching equipment	3 to 20
International satellite system space segment (INTELSAT)	6 to 12
Other plant and equipment	5 to 25

- (c) The depreciated cost of fixed assets owned outright by the Corporation or owned jointly with other telecommunications entities is as follows:

	1982	1981
	(in thousands of dollars)	
Owned outright	125,493	113,679
Owned jointly (Corporation's share)	72,178	60,882
	<u>197,671</u>	<u>174,561</u>

- (d) As at March 31, 1982 construction in progress includes an amount of \$16,248,000 (\$14,294,000 as at March 31, 1981) for the international satellite system space segment (INTELSAT).

- (e) As at March 31, 1982 the Corporation's ownership share in INTELSAT is 2.490316 percent (2.873088 percent as at March 31, 1981).

4. Deferred charges

Deferred charges include:

	1982	1981
	(in thousands of dollars)	
Unamortized financial commitment charges related to the ANZCAN project	1,448	
Unamortized interconnection costs of the Laurentides earth station	615	899
	<u>2,063</u>	<u>899</u>
Less: current portion included in prepaid expenses	884	284
	<u>1,179</u>	<u>615</u>

5. Commonwealth Telecommunications Organisation (CTO) financial arrangements

- (a) Final settlements of partnership accounts

As at March 31, 1982 governments of 26 Commonwealth countries are signatories to the CTO Financial Agreement, 1973, which commenced April 1, 1973.

During the year ended March 31, 1982, the Corporation submitted its audited data on incurred costs and traffic volumes for the financial year ended March 31, 1980. However, because some Partners were late in submitting their audited data, partnership accounts have only been finalized up to March 31, 1976.

- (b) Estimated amount due to CTO Partners

As at March 31, 1982 the Corporation had recorded the sum of \$75,396,000 as provisional settlements for the years since March 31, 1976. Of this amount, the Corporation estimates that it may have to remit the sum of \$13,147,000 upon final settlement. These amounts are broken down by financial year as follows:

Year ended March 31	Provisional settlement	Estimated amount recoverable	Estimated amount due
(in thousands of dollars)			
1977	9,049	8,549	500
1978	16,285	11,911	4,374
1979	16,823	12,307	4,516
1980	13,915	12,396	1,519
1981	11,569	10,106	1,463
1982	7,755	6,980	775
	<u>75,396</u>	<u>62,249</u>	<u>13,147</u>

- (c) Estimated amount recoverable from CTO Partners

The estimated amount recoverable from CTO Partners reflected in the Corporation's current earnings comprises the following:

	1982	1981
	(in thousands of dollars)	
Adjustment of the estimated amount due to Partners for which accounts:		
have been finalized	(416)	3,107
have not been finalized	(573)	3,030
Estimated amount recoverable for the year	<u>6,980</u>	<u>10,407</u>
	<u>5,991</u>	<u>16,544</u>

6. Long-term debt

Long-term debt comprises:

Loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 6¼ percent with the following maturities:

	1982
	(in thousands of dollars)
1982-83	3,170
1983-84	3,342
1984-85	1,297
1985-86	1,362
1986-87	1,189
1987-98	2,027
	<u>12,387</u>
Installments due within one year	3,170
	<u>9,217</u>

Amount due to the ANZCAN project contractors.

The installments cannot be determined before the end of construction estimated to be in June 1983 and November 1984 (Note 10)

6,302
15,519

TELEGLOBE CANADA—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1982—Concluded

7. Income tax

As a federal Crown corporation, Teleglobe Canada is not subject to provincial income taxes.

Deferred income tax results principally from timing differences between depreciation and amortization for accounting purposes and that claimed for tax purposes.

Income tax expense comprises:

	1982	1981
	(in thousands of dollars)	
Current	38,823	32,623
Deferred	4,204	2,562
	<u>43,027</u>	<u>35,185</u>

8. Other income

	1982	1981
	(in thousands of dollars)	
Allowance for funds used during construction	3,644	1,787
Interest on temporary investments	18,121	11,684
Other interest	1,197	1,530
Profit (loss) on foreign exchange	291	(151)
Profit on disposal of temporary investments	411	
	<u>23,664</u>	<u>14,850</u>

9. Financial charges

	1982	1981
	(in thousands of dollars)	
Interest on long-term debt	736	890
Amortization of financial charges of the ANZCAN project	301	
Other interest	581	384
	<u>1,618</u>	<u>1,274</u>

10. Commitments

(a) Construction in progress

As at March 31, 1982 the estimated cost of completing construction projects, planned and in progress, amounts to approximately \$437,893,000, of which \$149,415,000 relates to the year ending March 31, 1983. Contractual commitments outstanding as at March 31, 1982 amount to approximately \$85,587,000.

Contractual commitments as at March 31, 1982 include 24,939,000 pounds sterling and \$586,000 (US), equivalent to \$56,027,000 (CAN). These commitments represent the Corporation's share in a joint project undertaken with other administrations to construct ANZCAN, a submarine cable linking Canada, Hawaii, Fiji, Australia and New Zealand. The Corporation concluded agreements with the two project contractors, whereby the contractors will receive part of the Corporation's share of the payments in installments based on work completed. The balance will be paid in 17 semi-annual installments at an interest rate of 8 ¾ percent, once construction ends. According to the terms of one of the agreements, the Corporation will assure payments to the contractor by issuing bills of exchange drawn on a British bank.

(b) Long-term leases

The Corporation is a party to long-term leases for property and facilities used in the course of its activities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	1982
	(in thousands of dollars)
1982-83	13,209
1983-84	13,702
1984-85	9,139
1985-86	8,406
1986-87	3,276
1987-91	9,823

Rental expenses for property and facilities for the year ended March 31, 1982 are \$11,123,000 (\$10,051,000 in 1981)

(c) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost of \$6,965,000 during the 1982 financial year (1,977,000 in 1981), under this agreement.

(d) INTELSAT commitments

As at March 31, 1982 the Corporation's share of INTELSAT's outstanding commitments is approximately \$23,067,000 based on INTELSAT's audited financial statements as at December 31, 1981.

11. Contingencies

(a) Retirement compensation benefits

Prior to November 1, 1974 the Corporation provided for a post-retirement life insurance plan for its retired employees. As at that date the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at March 31, 1982 the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounts to \$1,965,500 (\$2,042,000 as at March 31, 1981).

(b) Estimated amount due to CTO Partners

As described in Note 5, the accounts of the partners in respect of the Commonwealth Telecommunications Organisation Financial Agreement have been finalized only to March 31, 1976. For those years in respect of which accounts have not been finalized, the Corporation has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, the information is not sufficient for an assessment of the probable results of the final settlements of accounts for those years.

URANIUM CANADA, LIMITED*(Continued under the Canada Business Corporations Act)***AUDITOR'S REPORT**

THE HONOURABLE MARC LALONDE, P.C., Q.C., M.P.
 MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1981 and the statement of operations of accounts administered for Canada for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1981 and the results of the operations administered by the Corporation for the account of Canada for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE
Auditor General of Canada

Ottawa, Ontario
 June 24, 1982

BALANCE SHEET AS AT DECEMBER 31, 1981

ASSETS	1981	1980	LIABILITIES	1981	1980
	\$	\$		\$	\$
Cash	9	9	Due to Canada on account of assets administered (Note 3)		94,187,720
Assets administered for Canada (Note 2)		94,187,720			
			EQUITY OF CANADA		
			Capital stock		
			Authorized and issued		
			1,000 shares of no par value	9	9
	9	94,187,729		9	94,187,729

Approved by Board:

G. M. MacNABB
Director

A. S. RUBINOFF
Director

URANIUM CANADA, LIMITED—*Concluded*STATEMENT OF OPERATIONS OF ACCOUNTS
ADMINISTERED FOR CANADA
FOR THE YEAR ENDED DECEMBER 31, 1981

	1981	1980
	\$	\$
Revenues		
Interest	2,131,267	14,210,326
Price and quantity adjustments on prior years' sales		(106,827)
Loss on foreign exchange		(11,548)
	<u>2,131,267</u>	<u>14,091,951</u>
Expenses		
Selling expenses		106,334
Adjustment to prior years' cost of uranium concentrates sold		(25,602)
		<u>80,732</u>
Excess of revenues over expenses, accruing to Canada	<u>2,131,267</u>	<u>14,011,219</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

1. Objective of the Corporation

The objective of the Corporation is to negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates and to do or procure the doing of anything necessary or incidental thereto, all subject to the approval of the Governor in Council.

2. Assets administered for Canada

Prior to 1981, the Corporation administered, sold and loaned, as Canada's agent, the Government of Canada's general stockpile of uranium concentrates acquired by Canada during the period 1963 to 1970. All monies and benefits generated from sales or loans of uranium concentrates from the stockpile accrued to Canada after allowing for applicable expenses.

Vote L107c, Appropriation Act No. 4, 1980-81, passed by Parliament on March 25, 1981, authorized the transfer by the Minister of Energy, Mines and Resources to Eldorado Nuclear Limited of the title in the uranium stockpile, including any outstanding obligations under the loan agreement between the Corporation and Eldor Resources Limited and any interest accrued under such agreement. As beneficial ownership of these assets had always been retained by Canada, the 1981 transfer from the Corporation to Canada did not involve any exchange of consideration.

The carrying value of the assets transferred was as follows:

As at December 31, 1980	\$
General stockpile of uranium concentrates	68,165,391
Loan of uranium receivable	7,874,363
Interest receivable	<u>18,147,966</u>
	<u>94,187,720</u>
Add: accrued interest on loan January 1, 1981 to March 31, 1981	<u>2,131,267</u>
	<u><u>96,318,987</u></u>

3. Due to Canada on account of assets administered

	1981	1980
	\$	\$
Balance, beginning of the year	94,187,720	85,793,800
Add: excess of revenues over expenses, accruing to Canada	<u>2,131,267</u>	<u>14,011,219</u>
	96,318,987	99,805,019
Deduct: transfer of assets to Canada (Note 2)	<u>96,318,987</u>	<u>5,617,299</u>
payments to Canada		
Balance, end of the year	<u><u>94,187,720</u></u>	

4. Services provided without charge

Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources and are not recorded in these financial statements.

5. Combines investigation

The Corporation, together with five other companies, has been charged under Section 32(1)(c) of the Combines Investigation Act that it did conspire, combine, agree or arrange to prevent or lessen, unduly, competition in the production, manufacture, purchase, sale or supply in Canada of uranium, uranium oxide and other uranium substances between September 1, 1970 and April 1, 1978. The Supreme Court of Ontario issued an Order on April 23, 1982, prohibiting the Provincial Court from proceeding with the inquiry into the charge made against the Corporation. An Appeal has been lodged in the Court of Appeal by the Attorney General of Canada.

VIA RAIL CANADA INC.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the statements of income and retained earnings and changes in financial position of VIA Rail Canada Inc. for the year ended December 31, 1981 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1981 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within the powers of the Corporation.

SAMSON BÉLAIR
Chartered Accountants

Montreal, Canada
February 26, 1982

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

ASSETS	1981	1980	LIABILITIES	1981	1980
Current assets			Current liabilities		
Cash	1,931	146	Bank indebtedness		15,352
Short-term securities	54,958		Accounts payable and accrued liabilities	69,576	31,483
Accounts receivable	8,713	2,627	Advance ticket sales	2,439	2,879
Due from the Government of Canada	13,982	16,414	Current portion of long-term debt	8,700	8,670
Progress payment		25,000		80,715	58,384
Materials and supplies, at cost	1,278	1,189			
	80,862	45,376	Long-term liabilities		
Long-term assets			Long-term debt (Note 4)	10,984	19,509
Property and equipment (Note 3)	278,891	191,684	Deferred income taxes	2,142	1,161
Deferred charges	13,351	11,513		13,126	20,670
	292,242	203,197			
			SHAREHOLDER'S EQUITY		
			Share capital		
			Issued 93,000 common shares	9,300	9,300
			Contributed surplus (Note 5)	267,520	158,950
			Retained earnings	2,443	1,269
				279,263	169,519
	373,104	248,573		373,104	248,573

Signed on behalf of the Board:

LORNE R. BOLTON
Director and Chairman of the Audit Committee

WELLAND WOODRUFF
Director and Chairman of the Finance Committee

VIA RAIL CANADA INC.—Continued

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980
Revenue		
Passenger	160,841	136,704
Contract (Note 1(a))	399,820	331,247
	560,661	467,951
Expenses		
Employee compensation and benefits	103,103	88,122
General and administrative	38,334	28,269
Railway operating (Note 1(b))	397,217	339,157
Depreciation and amortization	13,925	8,104
Loss on retirement of assets (Note 6)	6,622	
	559,201	463,652
Operating Income	1,460	4,299
Net Financial Income (Charges)		
Interest income	3,114	420
Interest expenses on long-term debt	(2,419)	(3,296)
	695	(2,876)
Income before Income Taxes	2,155	1,423
Deferred income taxes	981	678
Net income	1,174	745
Retained earnings		
Balance at beginning of year	1,269	524
Balance at end of year	2,443	1,269

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1981	1980
Source of Funds		
Operations		
Net income for the year	1,174	745
Items not affecting current funds		
Depreciation and amortization	13,925	8,104
Deferred income taxes	981	678
Loss on retirement of assets	6,622	
Funds provided from operations	22,702	9,527
Capital advances from the Government of Canada ..	108,570	94,563
	131,272	104,090
Application of Funds		
Repayment of long-term debt	8,670	8,670
Acquisition of property and equipment	105,618	88,185
Deferred charges	3,829	2,053
	118,117	98,908
Increase in working capital	13,155	5,182
Working capital (deficiency) at beginning of year	(13,008)	(18,190)
Working capital (deficiency) at end of year	147	(13,008)

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1981

1. Operating agreements

(a) Railway Passenger Service Contract

The Corporation has entered into an agreement with the Government of Canada whereby the Corporation is to provide services, activities and undertakings relating to the provision, management and operation of railway passenger service in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified intercity rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has entered into operating agreements with the railways for the use of tracks, facilities, train personnel and rolling stock servicing. Agreements have also been entered into for the refurbishing of passenger cars and locomotives.

2. Summary of Significant Accounting Policies

(a) Revenue Recognition

Passenger revenue is recognized when earned. Contract revenue is recognized when realized and when it is capable of being estimated.

(b) Adjustment of Operating and Refurbishing Costs

Charges from the contracting railways in respect to the operating and refurbishing agreements are recorded on an incurred and estimated basis.

The charges are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned.

(c) Property and Equipment

Property and equipment includes the capitalization of the initial costs of refurbishing and rebuilding of rolling stock and locomotives not previously owned and which is designed to improve the standards required and to extend the useful lives of the assets concerned.

The costs of assets retired or disposed of, less salvage, is charged to accumulated depreciation in accordance with the group method of depreciation unless a significant block of assets is retired or disposed of which then requires adjustment to current year's operations.

(d) Depreciation

Depreciation of passenger cars and locomotives is calculated on a straight-line basis in accordance with the group method at rates designed to write them off over their estimated useful lives.

Office furniture and equipment is depreciated on a straight-line basis over a ten-year period.

Leasehold and infrastructure improvements are amortized over the terms of the leases or with reference to the estimated useful life, as appropriate.

No depreciation is provided for projects in progress.

(e) Capitalized Interest on Progress Payments for Purchase of Equipment

Interest on advances for the purchase of equipment is capitalized at rates reflecting the cost of capital funds.

VIA RAIL CANADA INC.—*Concluded*NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1981—*Concluded*

(f) Deferred Charges

Deferred charges primarily consist of the costs incurred for the development of an automated reservation and ticketing system which are amortized over a period of seven years.

(g) Income Taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

3. Property and Equipment

	1981	1980
	(in thousands of dollars)	
Passenger cars and locomotives	187,158	143,968
Stations	4,176	1,330
Office furniture and equipment	2,255	1,908
Leasehold and infrastructure improvements	11,934	8,926
	205,523	156,132
Accumulated depreciation and amortization	24,854	15,312
	180,669	140,820
Progress payments for purchase of equipment	98,222	50,864
	<u>278,891</u>	<u>191,684</u>

Property and Equipment is depreciated as follows:

Passenger cars and locomotives	1-17 years
Stations	5 years
Office furniture and equipment	10 years
Leasehold and infrastructure improvements	10-38 years

4. Long-term Debt

The long-term debt consists of the balance of purchase price due to Canadian National Railway Company for equipment acquired, with interest at 10%, repayable in monthly instalments of \$725,000 to and including April 1, 1984. Title to the equipment purchased remains with the vendor until full payment has been made.

5. Contributed Surplus

Contributed surplus represents advances received from the Government of Canada for capital expenditures.

6. Loss on Retirement of Assets

As a result of the service cuts ordered by the Government of Canada effective November 15, 1981, certain surplus rolling stock was retired. The Corporation has obtained authorization from both the Canadian Transport Commission and the Government of Canada to treat the retirement as a transaction affecting current operations as opposed to a reduction of accumulated depreciation. The loss represents the undepreciated value of the assets retired net of salvage value.

7. Pension Plan

A condition precedent to the establishment of the Corporation was that those employees engaged by the Corporation previously employed by either Canadian National Rail Company or Canadian Pacific Limited would be fully protected insofar as their pension benefits accrued under the Pension Plans of their former employers. During 1980, agreement was reached with the Railways and funds were transferred to the Corporation's Pension Plan which was established from January 1st, 1979. An actuarial valuation of the pension plan as at December 31, 1981 is presently in process. For 1981, contributions to the plan in respect of current service and anticipated unfunded liability in respect of past service amounted to \$6,632,000 (1980—\$6,463,000).

8. Related Party Transactions

VIA Rail Canada Inc., is a Crown Corporation with all of the issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracted for services from other Crown Corporations which in 1981 amounted to \$313,333,000 (1980—\$281,763,000).

9. Commitments

As at December 31, 1981 the Corporation has outstanding commitments for the purchase of fixed assets and infrastructure improvements amounting to approximately \$5,500,000.

10. Leases

The Corporation has certain lease commitments for the rental of buildings, equipment and computer services with aggregate net rentals of approximately \$7,800,000 per annum expiring at various dates to 1989.

11. Reclassification

Certain restatements have been made to prior year's figures for purposes of comparison.

12. Comparative Figures

The prior year's figures were audited by another firm of Chartered Accountants.

